AGGREGRATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	50 409 048	51 936 225	14 425 546	28.6%	12 410 010	24.6%	12 697 698	24.4%	39 533 254	76.1%	11 615 927	75.0%	9.3%
Property rates	9 238 889	9 875 249	3 568 101	38.6%	2 286 886	24.8%	2 245 306	22.7%	8 100 293	82.0%	1 904 739	79.1%	17.9%
Property rates - penalties and collection charges	23 927	25 986	5 132	21.4%	4 985	20.8%	6 563	25.3%	16 680	64.2%	5 237	62.7%	25.3%
Service charges - electricity revenue	17 446 931	17 473 980	4 491 471	25.7%	4 218 762	24.2%	4 324 981	24.8%	13 035 214	74.6%	4 152 080	75.1%	4.2%
Service charges - water revenue	4 499 799	4 724 436	1 037 958	23.1%	1 188 750	26.4%	1 518 823	32.1%	3 745 530	79.3%	1 415 876	80.0%	7.3%
Service charges - sanitation revenue	2 378 062	2 458 241	810 896	34.1%	531 829	22.4%	576 746	23.5%	1 919 471	78.1%	584 979	82.2%	(1.4%)
Service charges - refuse revenue	1 860 705	1 853 480	627 845	33.7%	402 994	21.7%	406 377	21.9%	1 437 216	77.5%	384 042	73.9%	5.8%
Service charges - other	606 467	609 552	128 902	21.3%	151 102	24.9%	146 083	24.0%	426 088	69.9%	108 499	74.6%	34.6%
Rental of facilities and equipment	642 439	632 949	155 546	24.2%	150 815	23.5%	165 066	26.1%	471 427	74.5%	125 571	63.3%	31.5%
Interest earned - external investments	881 370	937 234	248 511	28.2%	274 325	31.1%	322 373	34.4%	845 208	90.2%	226 800	72.9%	42.1%
Interest earned - outstanding debtors	372 558	333 413	87 503	23.5%	95 550	25.6%	97 274	29.2%	280 327	84.1%	87 169	75.9%	11.6%
Dividends received	15	15	-	-	-	-	3	19.5%	3	19.5%	-	-	(100.0%)
Fines	1 756 984	1 855 045	243 315	13.8%	209 289	11.9%	222 055	12.0%	674 659	36.4%	220 515	40.3%	.7%
Licences and permits	100 876	105 415	28 461	28.2%	31 249	31.0%	29 229	27.7%	88 939	84.4%	28 182	78.8%	3.7%
Agency services	478 520	477 155	102 676	21.5%	128 125	26.8%	135 164	28.3%	365 965	76.7%	145 227	79.8%	(6.9%)
Transfers recognised - operational	6 792 048	7 286 284	1 916 766	28.2%	1 758 965	25.9%	1 515 299	20.8%	5 191 029	71.2%	1 333 324	69.6%	13.6%
Other own revenue	3 233 128	3 224 387	970 994	30.0%	975 533	30.2%	973 169	30.2%	2 919 695	90.6%	885 916	86.2%	9.8%
Gains on disposal of PPE	96 329	63 403	1 471	1.5%	850	.9%	13 188	20.8%	15 509	24.5%	7 768	22.5%	69.8%
Operating Expenditure	51 433 699	52 569 258	10 401 489	20.2%	11 878 859	23.1%	11 051 176	21.0%	33 331 523	63.4%	10 083 331	64.0%	9.6%
Employee related costs	15 698 330	15 424 159	3 547 226	22.6%	4 022 001	25.6%	3 609 050	23.4%	11 178 277	72.5%	3 355 073	72.8%	7.6%
Remuneration of councillors	404 415	399 370	85 105	21.0%	92 357	22.8%	92 646	23.2%	270 108	67.6%	95 209	69.7%	(2.7%)
Debt impairment	2 718 169	3 113 443	374 688	13.8%	386 110	14.2%	508 261	16.3%	1 269 059	40.8%	367 838	41.2%	38.2%
Depreciation and asset impairment	3 702 142	3 834 059	652 258	17.6%	1 013 494	27.4%	910 726	23.8%	2 576 477	67.2%	767 028	66.3%	18.7%
Finance charges	1 320 593	1 329 373	226 908	17.2%	299 933	22.7%	226 636	17.0%	753 477	56.7%	234 360	65.2%	(3.3%)
Bulk purchases	12 638 812	12 638 723	3 107 079	24.6%	2 737 556	21.7%	2 623 351	20.8%	8 467 986	67.0%	2 503 084	67.3%	4.8%
Other Materials	613 711	834 119	142 290	23.2%	189 406	30.9%	206 012	24.7%	537 709	64.5%	159 660	66.3%	29.0%
Contracted services	5 253 733	5 855 184	687 710	13.1%	1 250 062	23.8%	1 076 338	18.4%	3 014 110	51.5%	938 851	48.7%	14.6%
Transfers and grants	280 419	223 453	63 385	22.6%	58 290	20.8%	56 147	25.1%	177 822	79.6%	69 706	81.6%	(19.5%)
Other expenditure	8 797 375	8 904 525	1 513 493	17.2%	1 827 970	20.8%	1 735 649	19.5%	5 077 111	57.0%	1 588 656	59.2%	9.3%
Loss on disposal of PPE	6 001	12 851	1 346	22.4%	1 679	28.0%	6 362	49.5%	9 386	73.0%	3 868	10.5%	64.5%
Surplus/(Deficit)	(1 024 651)	(633 033)	4 024 057		531 151		1 646 523		6 201 731		1 532 596		
Transfers recognised - capital	3 332 091	3 479 110	427 368	12.8%	750 643	22.5%	580 311	16.7%	1 758 322	50.5%	461 039	40.9%	25.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	19 967	4 429	(16 414)	(82.2%)	23	.1%	220	5.0%	(16 171)	(365.1%)	55	.8%	300.8%
Surplus/(Deficit) after capital transfers and contributions	2 327 408	2 850 507	4 435 012		1 281 817		2 227 053		7 943 882		1 993 690		
Taxation	-	-	-	-	(2 363)	-	-	-	(2 363)	-	-	-	-
Surplus/(Deficit) after taxation	2 327 408	2 850 507	4 435 012		1 284 180		2 227 053		7 946 245		1 993 690		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 327 408	2 850 507	4 435 012		1 284 180		2 227 053		7 946 245		1 993 690		
Share of surplus/ (deficit) of associate	-	-	0	-	0	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) for the year	2 327 408	2 850 507	4 435 012		1 284 180		2 227 053		7 946 245		1 993 690		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	9 657 949	10 064 428	1 140 087	11.8%	2 061 898	21.3%	1 785 131	17.7%	4 987 116	49.6%	1 279 213	42.4%	39.5%
National Government	2 931 784	3 020 734	422 171	14.4%	698 158	23.8%	562 651	18.6%	1 682 979	55.7%	433 770	45.7%	29.7%
Provincial Government	352 336	457 223	63 074	17.9%	92 670	26.3%	80 301	17.6%	236 045	51.6%	139 182	55.3%	(42.3%)
District Municipality	-	295	4	-	16	-	27	9.0%	46	15.8%	467	59.3%	(94.3%)
Other transfers and grants	23 750	6 147	-	-	-	-	97	1.6%	97	1.6%	880	7.0%	(89.0%)
Transfers recognised - capital	3 307 870	3 484 399	485 249	14.7%	790 845	23.9%	643 075	18.5%	1 919 168	55.1%	574 298	46.9%	12.0%
Borrowing	3 932 218	3 846 028	423 638	10.8%	875 275	22.3%	681 565	17.7%	1 980 478	51.5%	504 033	51.0%	35.2%
Internally generated funds	2 306 230	2 593 585	209 230	9.1%	377 871	16.4%	441 142	17.0%	1 028 243	39.6%	178 516	23.4%	147.1%
Public contributions and donations	111 630	140 416	21 970	19.7%	17 908	16.0%	19 348	13.8%	59 226	42.2%	22 366	56.8%	(13.5%)
Capital Expenditure Standard Classification	9 657 949	10 064 428	1 140 087	11.8%	2 061 898	21.3%	1 785 131	17.7%	4 987 116	49.6%	1 279 213	42.4%	39.5%
Governance and Administration	767 653	944 685	61 021	7.9%	130 961	17.1%	207 356	21.9%	399 338	42.3%	162 515	45.0%	27.6%
Executive & Council	69 564	195 273	9 100	13.1%	15 149	21.8%	101 419	51.9%	125 667	64.4%	12 453	29.3%	714.4%
Budget & Treasury Office	25 183	40 052	2 692	10.7%	3 110	12.4%	6 687	16.7%	12 489	31.2%	2 635	34.9%	153.8%
Corporate Services	672 906	709 359	49 229	7.3%	112 703	16.7%	99 251	14.0%	261 183	36.8%	147 428	47.2%	(32.7%)
Community and Public Safety	1 324 764	1 486 705	134 961	10.2%	220 836	16.7%	354 647	23.9%	710 444	47.8%	211 091	44.7%	68.0%
Community & Social Services	137 137	209 440	12 757	9.3%	24 086	17.6%	27 840	13.3%	64 683	30.9%	26 488	47.1%	5.1%
Sport And Recreation	279 228	302 550	24 098	8.6%	65 398	23.4%	40 878	13.5%	130 374	43.1%	47 637	42.4%	(14.2%)
Public Safety	245 197	253 323	31 821	13.0%	42 240	17.2%	52 694	20.8%	126 755	50.0%	28 810	40.4%	82.9%
Housing	629 469	696 671	64 779	10.3%	80 079	12.7%	229 912	33.0%	374 770	53.8%	105 071	47.1%	118.8%
Health	33 732	24 720	1 507	4.5%	9 032	26.8%	3 323	13.4%	13 862	56.1%	3 085	27.5%	7.7%
Economic and Environmental Services	2 070 643	2 174 979	319 206	15.4%	612 814	29.6%	300 812	13.8%	1 232 831	56.7%	311 327	45.6%	(3.4%)
Planning and Development	88 601	83 468	5 632	6.4%	18 764	21.2%	24 386	29.2%	48 783	58.4%	18 019	57.6%	35.3%
Road Transport	1 962 643	2 075 649	313 246	16.0%	592 697	30.2%	273 549	13.2%	1 179 491	56.8%	288 559	45.4%	(5.2%)
Environmental Protection	19 399	15 861	328	1.7%	1 353	7.0%	2 876	18.1%	4 557	28.7%	4 748	28.0%	(39.4%)
Trading Services	5 217 669	5 033 273	547 660	10.5%	1 004 484	19.3%	837 300	16.6%	2 389 444	47.5%	593 904	44.5%	41.0%
Electricity	1 963 169	1 764 127	183 062	9.3%	361 169	18.4%	319 711	18.1%	863 942	49.0%	182 489	40.4%	75.2%
Water	1 372 279	1 378 796	160 238	11.7%	300 215	21.9%	206 249	15.0%	666 703	48.4%	184 249	46.5%	11.9%
Waste Water Management	1 565 610	1 612 452	181 310	11.6%	321 900	20.6%	247 692	15.4%	750 902	46.6%	188 805	50.3%	31.2%
Waste Management	316 612	277 898	23 050	7.3%	21 200	6.7%	63 647	22.9%	107 897	38.8%	38 360	33.5%	65.9%
Other	277 220	424 787	77 239	27.9%	92 803	33.5%	85 016	20.0%	255 058	60.0%	377	.1%	22 477.1%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	49 999 177	51 027 298	14 828 263	29.7%	13 155 127	26.3%	15 208 483	29.8%	43 191 872	84.6%	13 689 724	88.0%	11.1%
Property rates, penalties and collection charges	9 101 176	9 638 532	2 959 465	32.5%	2 529 589	27.8%	2 593 829	26.9%	8 082 882	83.9%	2 103 974	78.0%	23.3%
Service charges	25 048 389	25 284 400	6 579 065	26.3%	6 370 051	25.4%	6 581 920	26.0%	19 531 036	77.2%	6 023 402	76.2%	9.3%
Other revenue	4 707 078	4 707 138	1 945 578	41.3%	1 508 663	32.1%	2 371 199	50.4%	5 825 440	123.8%	2 361 124	188.2%	.4%
Government - operating	6 821 349	6 891 479	2 076 982	30.4%	1 859 785	27.3%	2 036 314	29.5%	5 973 081	86.7%	1 745 103	75.7%	16.7%
Government - capital	3 357 600	3 472 036	1 037 052	30.9%	644 701	19.2%	1 346 632	38.8%	3 028 385	87.2%	1 246 135	95.0%	8.1%
Interest	963 570	1 033 695	230 121	23.9%	242 337	25.1%	278 587	27.0%	751 046	72.7%	209 986	63.0%	32.7%
Dividends	15	18	-	-	-	-	3	16.7%	3	16.7%	-	2 057.9%	(100.0%)
Payments	(43 860 382)	(44 724 564)	(13 702 050)	31.2%	(11 442 917)	26.1%	(10 567 070)	23.6%	(35 712 037)	79.8%	(10 057 484)	85.7%	5.1%
Suppliers and employees	(42 440 333)	(43 099 703)	(13 468 713)	31.7%	(11 134 840)	26.2%	(10 233 337)	23.7%	(34 836 891)	80.8%	(9 799 706)	85.9%	4.4%
Finance charges	(1 204 341)	(1 359 499)	(204 057)	16.9%	(280 615)	23.3%	(313 402)	23.1%	(798 074)	58.7%	(216 906)	69.0%	44.5%
Transfers and grants	(215 708)	(265 362)	(29 280)	13.6%	(27 461)	12.7%	(20 331)	7.7%	(77 073)	29.0%	(40 872)	188.4%	(50.3%)
Net Cash from/(used) Operating Activities	6 138 795	6 302 734	1 126 212	18.3%	1 712 210	27.9%	4 641 413	73.6%	7 479 835	118.7%	3 632 240	103.1%	27.8%
Cash Flow from Investing Activities													
Receipts	24 955	249	(9 467)	(37.9%)	(176 238)	(706.2%)	153 215	61 543.9%	(32 490)	(13 050.6%)	27 980	(612.2%)	447.6%
Proceeds on disposal of PPE	111 562	80 312	2 750	2.5%	2 705	2.4%	10 661	13.3%	16 116	20.1%	4 547	20.9%	134.4%
Decrease in non-current debtors	21	52	482	2 324.3%	177	853.1%	215	416.8%	874	1 692.9%	854	7 523.6%	(74.8%)
Decrease in other non-current receivables	3 257	2 597	830	25.5%	510	15.7%	264	10.1%	1 604	61.8%	1 302	(325.3%)	(79.8%)
Decrease (increase) in non-current investments	(89 885)	(82 712)	(13 529)	15.1%	(179 629)	199.8%	142 075	(171.8%)	(51 083)	61.8%	21 276	(228.7%)	567.8%
Payments	(8 964 244)	(9 241 607)	(1 184 945)	13.2%	(1 523 703)	17.0%	(1 307 973)	14.2%	(4 016 622)	43.5%	(886 759)	42.1%	47.5%
Capital assets	(8 964 244)	(9 241 607)	(1 184 945)	13.2%	(1 523 703)	17.0%	(1 307 973)	14.2%	(4 016 622)	43.5%	(886 759)	42.1%	47.5%
Net Cash from/(used) Investing Activities	(8 939 288)	(9 241 358)	(1 194 412)	13.4%	(1 699 941)	19.0%	(1 154 758)	12.5%	(4 049 111)	43.8%	(858 779)	36.4%	34.5%
Cash Flow from Financing Activities													
Receipts	3 773 189	3 535 810	146 116	3.9%	49 514	1.3%	42 326	1.2%	237 956	6.7%	2 564	2.1%	1 550.7%
Short term loans	-	(60)	(36)	-	3 775	-	(3 613)	6 024.6%	126	(209.7%)	(1 357)	-	166.3%
Borrowing long term/refinancing	3 728 005	3 491 412	151 072	4.1%	42 888	1.2%	42 506	1.2%	236 465	6.8%	-	.8%	(100.0%)
Increase (decrease) in consumer deposits	45 184	44 458	(4 920)	(10.9%)	2 851	6.3%	3 434	7.7%	1 364	3.1%	3 921	28.0%	(12.4%)
Payments	(859 304)	(856 168)	(122 892)	14.3%	(138 210)	16.1%	(150 088)	17.5%	(411 190)	48.0%	(116 789)	53.9%	28.5%
Repayment of borrowing	(859 304)	(856 168)	(122 892)	14.3%	(138 210)	16.1%	(150 088)	17.5%	(411 190)	48.0%	(116 789)	53.9%	28.5%
Net Cash from/(used) Financing Activities	2 913 885	2 679 641	23 224	.8%	(88 697)	(3.0%)	(107 761)	(4.0%)	(173 234)	(6.5%)	(114 225)	(263.7%)	(5.7%)
Net Increase/(Decrease) in cash held	113 392	(258 982)	(44 976)	(39.7%)	(76 428)	(67.4%)	3 378 893	(1 304.7%)	3 257 489	(1 257.8%)	2 659 235	(214.8%)	27.1%
Cash/cash equivalents at the year begin:	5 038 804	7 930 239	5 615 787	111.5%	5 570 811	110.6%	5 494 383	69.3%	5 615 787	70.8%	10 926 019	134.6%	(49.7%)
Cash/cash equivalents at the year end:	5 152 196	7 671 257	5 570 811	108.1%	5 494 383	106.6%	8 873 276	115.7%	8 873 276	115.7%	13 585 254	225.7%	(34.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	654 059	18.3%	242 083	6.8%	141 616	4.0%	2 539 140	71.0%	3 576 898	33.7%	25 479	.7%	47 796
Trade and Other Receivables from Exchange Transactions - Electricity	1 064 982	75.2%	63 574	4.5%	26 567	1.9%	261 499	18.5%	1 416 621	13.3%	3 535	.2%	10 335
Receivables from Non-exchange Transactions - Property Rates	687 846	32.8%	110 082	5.3%	76 379	3.6%	1 220 532	58.3%	2 094 839	19.7%	1 704	.1%	68 799
Receivables from Exchange Transactions - Waste Water Management	244 097	16.3%	80 526	5.4%	50 098	3.3%	1 122 843	75.0%	1 497 564	14.1%	12 418	.8%	51 521
Receivables from Exchange Transactions - Waste Management	137 691	17.2%	33 807	4.2%	26 622	3.3%	604 188	75.3%	802 308	7.6%	12 023	1.5%	45 326
Receivables from Exchange Transactions - Property Rental Debtors	59 301	8.2%	12 103	1.7%	13 775	1.9%	639 863	88.3%	725 042	6.8%	655	.1%	4 185
Interest on Arrear Debtor Accounts	62 124	6.0%	28 081	2.7%	26 708	2.6%	917 016	88.7%	1 033 929	9.7%	467	-	1 413
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(160 364)	30.7%	(28 590)	5.5%	(25 333)	4.8%	(308 430)	59.0%	(522 717)	(4.9%)	832	(.2%)	40 854
Total By Income Source	2 749 736	25.9%	541 666	5.1%	336 432	3.2%	6 996 651	65.9%	10 624 484	100.0%	57 113	.5%	270 229
Debtors Age Analysis By Customer Group													
Organs of State	132 750	83.0%	11 378	7.1%	(1 123)	(.7%)	16 843	10.5%	159 848	1.5%	42	-	441
Commercial	1 267 143	59.4%	109 261	5.1%	58 522	2.7%	700 072	32.8%	2 134 998	20.1%	192	-	2 105
Households	1 458 790	17.1%	441 491	5.2%	289 001	3.4%	6 357 912	74.4%	8 547 194	80.4%	33 305	.4%	95 956
Other	(108 947)	50.1%	(20 464)	9.4%	(9 969)	4.6%	(78 176)	35.9%	(217 556)	(2.0%)	23 574	(10.8%)	171 727
Total By Customer Group	2 749 736	25.9%	541 666	5.1%	336 432	3.2%	6 996 651	65.9%	10 624 484	100.0%	57 113	.5%	270 229

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	128 162	89.5%	644	.5%	81	.1%	14 258	10.0%	143 145	17.8%
Bulk Water	416	75.9%	-	-	-	-	132	24.1%	548	.1%
PAYE deductions	19 255	76.5%	-	-	-	-	5 914	23.5%	25 169	3.1%
VAT (output less input)	22 464	100.0%	-	-	-	-	-	-	22 464	2.8%
Pensions / Retirement	2 215	79.6%	-	-	-	-	566	20.4%	2 782	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	505 279	93.9%	3 103	.6%	615	.1%	29 226	5.4%	538 224	67.0%
Auditor-General	693	3.8%	1 194	6.5%	1 760	9.6%	14 779	80.2%	18 425	2.3%
Other	43 972	84.3%	84	.2%	32	.1%	8 069	15.5%	52 156	6.5%
Total	722 456	90.0%	5 025	.6%	2 488	.3%	72 944	9.1%	802 913	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	34 520 879	35 822 027	9 187 058	26.6%	9 047 293	26.2%	9 208 952	25.7%	27 443 303	76.6%	8 421 827	75.2%	9.3%
Property rates	6 959 000	7 577 601	1 980 740	28.5%	2 043 110	29.4%	1 991 030	26.3%	6 014 880	79.4%	1 684 866	75.9%	18.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 807 918	11 807 918	3 159 446	26.8%	2 840 861	24.1%	2 872 762	24.3%	8 873 069	75.1%	2 798 791	75.8%	2.6%
Service charges - water revenue	3 066 664	3 251 696	715 457	23.3%	823 022	26.8%	1 071 002	32.9%	2 609 482	80.2%	981 910	80.2%	9.1%
Service charges - sanitation revenue	1 628 277	1 691 777	372 523	22.9%	420 290	25.8%	461 584	27.3%	1 254 397	74.1%	475 296	78.1%	(2.9%)
Service charges - refuse revenue	1 232 929	1 216 925	298 318	24.2%	299 355	24.3%	297 841	24.5%	895 514	73.6%	278 062	74.4%	7.1%
Service charges - other	617 287	624 981	129 601	21.0%	151 196	24.5%	154 502	24.7%	435 299	69.6%	110 984	59.7%	39.2%
Rental of facilities and equipment	487 985	486 022	118 000	24.2%	113 339	23.2%	127 516	26.2%	358 855	73.8%	90 392	58.9%	41.1%
Interest earned - external investments	610 778	619 314	182 820	29.9%	184 632	30.2%	207 803	33.6%	575 255	92.9%	158 084	73.6%	31.5%
Interest earned - outstanding debtors	284 710	244 710	61 574	21.6%	68 513	24.1%	70 794	28.9%	200 881	82.1%	58 776	69.8%	20.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 055 743	1 055 676	155 716	14.7%	151 593	14.4%	122 045	11.6%	429 353	40.7%	149 981	51.2%	(18.6%)
Licences and permits	27 893	35 893	11 400	40.9%	14 387	51.6%	11 350	31.6%	37 136	103.5%	10 696	102.3%	6.1%
Agency services	153 993	153 993	42 253	27.4%	43 121	28.0%	49 478	32.1%	134 852	87.6%	46 940	85.2%	5.4%
Transfers recognised - operational	3 802 940	4 308 544	1 077 695	28.3%	1 029 807	27.1%	900 967	20.9%	3 008 468	69.8%	804 558	68.1%	12.0%
Other own revenue	2 705 262	2 706 475	881 515	32.6%	864 069	31.9%	862 114	31.9%	2 607 698	96.4%	768 207	92.9%	12.2%
Gains on disposal of PPE	79 500	40 500	-	-	-	-	8 164	20.2%	8 164	20.2%	4 287	13.5%	90.4%
Operating Expenditure	34 796 423	35 728 598	7 288 144	20.9%	7 976 487	22.9%	7 481 319	20.9%	22 745 950	63.7%	6 758 239	64.8%	10.7%
Employee related costs	10 677 474	10 428 887	2 449 762	22.9%	2 753 820	25.8%	2 443 033	23.4%	7 646 615	73.3%	2 272 986	74.0%	7.5%
Remuneration of councillors	152 117	146 941	31 285	20.6%	33 853	22.3%	34 548	23.5%	99 686	67.8%	36 737	72.1%	(6.0%)
Debt impairment	2 003 203	2 257 845	299 488	15.0%	304 569	15.2%	412 230	18.3%	1 016 287	45.0%	263 940	44.0%	56.2%
Depreciation and asset impairment	2 347 797	2 464 404	537 545	22.9%	547 991	23.3%	583 797	23.7%	1 669 333	67.7%	516 776	71.1%	13.0%
Finance charges	895 848	896 798	172 686	19.3%	173 393	19.4%	173 202	19.3%	519 281	57.9%	179 747	70.8%	(3.6%)
Bulk purchases	8 515 180	8 515 180	2 104 259	24.7%	1 848 161	21.7%	1 715 454	20.1%	5 667 875	66.6%	1 653 008	67.6%	3.8%
Other Materials	338 172	519 207	86 849	25.7%	109 628	32.4%	130 130	25.1%	326 607	62.9%	82 608	65.3%	57.5%
Contracted services	4 391 371	4 720 942	545 611	12.4%	985 068	22.4%	827 429	17.5%	2 358 108	49.9%	761 676	48.0%	8.6%
Transfers and grants	174 833	121 353	35 622	20.4%	28 679	16.4%	23 987	19.8%	88 288	72.8%	30 703	71.9%	(21.9%)
Other expenditure	5 300 428	5 657 039	1 025 039	19.3%	1 191 324	22.5%	1 137 216	20.1%	3 353 579	59.3%	956 735	61.5%	18.9%
Loss on disposal of PPE	-	-	-	-	-	-	293	-	293	-	3 323	-	(91.2%)
Surplus/(Deficit)	(275 544)	93 429	1 898 914		1 070 806		1 727 633		4 697 352		1 663 588		
Transfers recognised - capital	2 177 040	2 205 071	327 433	15.0%	507 793	23.3%	436 620	19.8%	1 271 845	57.7%	352 697	47.1%	23.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(6 600)	(16 440)	-	(72)	-	-	-	(16 512)	250.2%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 901 496	2 291 900	2 209 906		1 578 527		2 164 253		5 952 686		2 016 285		
Taxation	-	-	-	-	(2 363)	-	-	-	(2 363)	-	-	-	-
Surplus/(Deficit) after taxation	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		
Share of surplus/ (deficit) of associate	-	-	0	-	0	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit) for the year	1 901 496	2 291 900	2 209 906		1 580 890		2 164 253		5 955 049		2 016 285		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	6 774 256	6 771 355	842 593	12.4%	1 518 669	22.4%	1 341 758	19.8%	3 703 020	54.7%	855 088	41.4%	56.9%
National Government	2 079 122	2 152 751	320 721	15.4%	489 916	23.6%	464 578	21.6%	1 275 215	59.2%	314 230	46.2%	47.8%
Provincial Government	97 918	52 320	6 712	6.9%	17 877	18.3%	8 473	16.2%	33 061	63.2%	38 467	57.8%	(78.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	141	41.3%	(100.0%)
Transfers recognised - capital	2 177 040	2 205 071	327 433	15.0%	507 793	23.3%	473 051	21.5%	1 308 276	59.3%	352 838	47.1%	34.1%
Borrowing	2 988 696	2 917 150	344 137	11.5%	724 349	24.2%	572 005	19.6%	1 640 490	56.2%	408 523	50.5%	40.0%
Internally generated funds	1 520 720	1 567 793	153 759	10.1%	268 880	17.7%	285 930	18.2%	708 569	45.2%	80 242	17.2%	256.3%
Public contributions and donations	87 800	81 341	17 265	19.7%	17 647	20.1%	10 772	13.2%	45 684	56.2%	13 485	66.7%	(20.1%)
Capital Expenditure Standard Classification	6 774 256	6 771 355	842 593	12.4%	1 518 669	22.4%	1 341 758	19.8%	3 703 020	54.7%	855 088	41.4%	56.9%
Governance and Administration	571 966	701 374	38 169	6.7%	91 575	16.0%	173 596	24.8%	303 340	43.2%	108 269	45.4%	60.3%
Executive & Council	39 349	162 996	7 552	19.2%	11 181	28.4%	98 358	60.3%	117 091	71.8%	10 713	35.3%	818.1%
Budget & Treasury Office	15 997	24 265	1 653	10.3%	2 163	13.5%	4 850	20.0%	8 667	35.7%	908	38.2%	433.9%
Corporate Services	516 620	514 114	28 963	5.6%	78 231	15.1%	70 388	13.7%	177 582	34.5%	96 648	46.7%	(27.2%)
Community and Public Safety	936 453	1 011 968	79 197	8.5%	147 002	15.7%	302 944	29.9%	529 143	52.3%	134 433	42.7%	125.3%
Community & Social Services	69 742	88 770	10 191	14.6%	10 604	15.2%	16 927	19.1%	37 722	42.5%	17 322	52.3%	(2.3%)
Sport And Recreation	148 513	166 802	18 747	12.6%	38 156	25.7%	24 039	14.4%	80 942	48.5%	27 017	41.4%	(11.0%)
Public Safety	185 098	169 867	27 180	14.7%	31 614	17.1%	38 735	22.8%	97 529	57.4%	23 984	43.6%	61.5%
Housing	499 611	562 338	21 641	4.3%	57 718	11.6%	219 971	39.1%	299 330	53.2%	63 218	41.0%	248.0%
Health	33 490	24 191	1 438	4.3%	8 911	26.6%	3 272	13.5%	13 621	56.3%	2 892	31.1%	13.1%
Economic and Environmental Services	1 534 557	1 507 837	261 604	17.0%	501 762	32.7%	184 645	12.2%	948 012	62.9%	237 099	46.4%	(22.1%)
Planning and Development	70 524	69 666	4 573	6.5%	17 342	24.6%	21 069	30.2%	42 984	61.7%	17 514	66.0%	20.3%
Road Transport	1 448 117	1 426 123	256 885	17.7%	483 957	33.4%	161 868	11.4%	902 711	63.3%	216 761	45.9%	(25.3%)
Environmental Protection	15 916	12 048	145	.9%	463	2.9%	1 708	14.2%	2 316	19.2%	2 824	24.0%	(39.5%)
Trading Services	3 458 301	3 138 227	386 392	11.2%	685 801	19.8%	595 557	19.0%	1 667 750	53.1%	374 955	44.4%	58.8%
Electricity	1 536 812	1 305 937	152 193	9.9%	312 264	20.3%	283 421	21.7%	747 878	57.3%	131 578	41.2%	115.4%
Water	883 225	912 219	108 838	12.3%	211 850	24.0%	141 371	15.5%	462 059	50.7%	118 099	47.6%	19.7%
Waste Water Management	800 774	737 990	106 613	13.3%	151 756	19.0%	117 158	15.9%	375 528	50.9%	96 137	51.8%	21.9%
Waste Management	237 491	182 081	18 748	7.9%	9 931	4.2%	53 607	29.4%	82 286	45.2%	29 142	29.2%	84.0%
Other	272 980	411 948	77 231	28.3%	92 528	33.9%	85 016	20.6%	254 774	61.8%	331	.1%	25 561.7%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	33 876 045	34 532 216	9 659 755	28.5%	9 176 069	27.1%	10 196 807	29.5%	29 032 631	84.1%	9 324 704	83.6%	9.4%
Property rates, penalties and collection charges	6 864 644	7 392 306	2 144 136	31.2%	1 965 300	28.6%	2 164 644	29.3%	6 274 080	84.9%	1 689 713	77.7%	28.1%
Service charges	16 910 000	16 975 854	4 411 446	26.1%	4 415 008	26.1%	4 497 152	26.5%	13 323 606	78.5%	4 083 931	76.2%	10.1%
Other revenue	3 422 844	3 369 434	997 440	29.1%	1 224 443	35.8%	1 146 582	34.0%	3 368 465	100.0%	1 521 431	145.2%	(24.6%)
Government - operating	3 802 940	3 888 895	1 150 302	30.2%	1 077 737	28.3%	1 236 337	31.8%	3 464 375	89.1%	1 088 334	69.7%	13.6%
Government - capital	2 264 840	2 286 412	809 595	35.7%	341 420	15.1%	1 001 279	43.8%	2 152 294	94.1%	816 050	100.0%	22.7%
Interest	610 778	619 314	146 837	24.0%	152 161	24.9%	150 813	24.4%	449 810	72.6%	125 245	60.6%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 695 538)	(30 267 148)	(9 226 203)	31.1%	(7 814 545)	26.3%	(7 043 723)	23.3%	(24 084 471)	79.6%	(6 632 547)	80.0%	6.2%
Suppliers and employees	(28 762 136)	(29 329 727)	(9 046 179)	31.5%	(7 671 002)	26.7%	(6 852 602)	23.4%	(23 569 783)	80.4%	(6 452 050)	80.1%	6.2%
Finance charges	(818 248)	(813 068)	(178 819)	21.9%	(143 505)	17.5%	(191 007)	23.5%	(513 331)	63.1%	(180 497)	75.2%	5.8%
Transfers and grants	(115 154)	(124 353)	(1 205)	1.0%	(38)	-	(114)	.1%	(1 357)	1.1%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	4 180 507	4 265 068	433 552	10.4%	1 361 524	32.6%	3 153 084	73.9%	4 948 161	116.0%	2 692 157	106.6%	17.1%
Cash Flow from Investing Activities													
Receipts	(6 232)	(46 225)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	79 500	40 500	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 578	2 585	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(89 310)	(89 310)	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 124 129)	(6 135 414)	(852 616)	13.9%	(989 132)	16.2%	(863 423)	14.1%	(2 705 172)	44.1%	(527 145)	43.0%	63.8%
Capital assets	(6 124 129)	(6 135 414)	(852 616)	13.9%	(989 132)	16.2%	(863 423)	14.1%	(2 705 172)	44.1%	(527 145)	43.0%	63.8%
Net Cash from/(used) Investing Activities	(6 130 361)	(6 181 639)	(852 616)	13.9%	(989 132)	16.1%	(863 423)	14.0%	(2 705 172)	43.8%	(527 145)	42.2%	63.8%
Cash Flow from Financing Activities													
Receipts	2 869 950	2 773 675	150 500	5.2%	42 500	1.5%	-	-	193 000	7.0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 840 001	2 741 212	150 500	5.3%	42 500	1.5%	-	-	193 000	7.0%	-	-	-
Increase (decrease) in consumer deposits	29 948	32 463	-	-	-	-	-	-	-	-	-	-	-
Payments	(494 800)	(491 821)	(88 055)	17.8%	(20 000)	4.0%	(122 076)	24.8%	(230 131)	46.8%	(88 055)	80.2%	38.6%
Repayment of borrowing	(494 800)	(491 821)	(88 055)	17.8%	(20 000)	4.0%	(122 076)	24.8%	(230 131)	46.8%	(88 055)	80.2%	38.6%
Net Cash from/(used) Financing Activities	2 375 150	2 281 854	62 445	2.6%	22 500	.9%	(122 076)	(5.3%)	(37 131)	(1.6%)	(88 055)	104.1%	38.6%
Net Increase/(Decrease) in cash held	425 297	365 282	(356 619)	(83.9%)	394 892	92.9%	2 167 585	593.4%	2 205 858	603.9%	2 076 957	(152.9%)	4.4%
Cash/cash equivalents at the year begin:	1 347 362	3 481 911	1 197 922	88.9%	841 304	62.4%	1 236 195	35.5%	1 197 922	34.4%	6 626 975	174.6%	(81.3%)
Cash/cash equivalents at the year end:	1 772 658	3 847 193	841 304	47.5%	1 236 195	69.7%	3 403 780	88.5%	3 403 780	88.5%	8 703 931	370.6%	(60.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	497 570	16.7%	210 140	7.0%	117 682	3.9%	2 162 438	72.4%	2 987 829	36.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	713 996	75.3%	42 003	4.4%	17 184	1.8%	175 527	18.5%	948 711	11.7%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	547 919	33.4%	89 946	5.5%	64 770	3.9%	937 546	57.2%	1 640 181	20.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	184 428	15.5%	67 569	5.7%	40 370	3.4%	899 157	75.5%	1 191 524	14.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	83 047	16.6%	21 570	4.3%	17 477	3.5%	377 134	75.5%	499 228	6.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56 157	8.2%	10 934	1.6%	12 654	1.9%	603 198	88.3%	682 943	8.4%	-	-	-
Interest on Arrear Debtor Accounts	57 605	6.6%	25 862	3.0%	24 214	2.8%	767 778	87.7%	875 460	10.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(140 117)	20.2%	(35 450)	5.1%	(29 808)	4.3%	(489 058)	70.4%	(694 433)	(8.5%)	-	-	-
Total By Income Source	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	79 780	160.3%	4 211	8.5%	(4 857)	(9.8%)	(29 357)	(59.0%)	49 778	.6%	-	-	-
Commercial	1 042 736	59.4%	94 163	5.4%	50 707	2.9%	568 500	32.4%	1 756 105	21.6%	-	-	-
Households	1 063 347	15.8%	362 869	5.4%	234 155	3.5%	5 085 563	75.4%	6 745 933	83.0%	-	-	-
Other	(185 256)	44.1%	(28 669)	6.8%	(15 461)	3.7%	(190 987)	45.4%	(420 372)	(5.2%)	-	-	-
Total By Customer Group	2 000 607	24.6%	432 574	5.3%	264 544	3.3%	5 433 719	66.8%	8 131 443	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	331 937	102.0%	351	.1%	99	-	(7 105)	(2.2%)	325 282	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	331 937	102.0%	351	.1%	99	-	(7 105)	(2.2%)	325 282	100.0%

Contact Details

Municipal Manager	Mr Achmat Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	275 761	279 881	75 110	27.2%	61 715	22.4%	66 169	23.6%	202 994	72.5%	58 304	73.3%	13.5%
Property rates	43 274	43 242	18 601	43.0%	8 331	19.3%	7 869	18.2%	34 801	80.5%	6 817	74.3%	15.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	110 223	110 585	24 466	22.2%	22 986	20.9%	29 412	26.6%	76 864	69.5%	26 503	73.8%	11.0%
Service charges - water revenue	18 372	18 454	2 830	15.4%	4 171	22.7%	6 157	33.4%	13 158	71.3%	4 833	67.6%	27.4%
Service charges - sanitation revenue	14 837	14 841	3 589	24.2%	3 438	23.2%	3 363	22.7%	10 390	70.0%	3 187	70.5%	5.5%
Service charges - refuse revenue	14 784	14 788	3 693	25.0%	3 567	24.1%	3 524	23.8%	10 784	72.9%	3 291	72.6%	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 882	4 144	933	24.0%	1 280	33.0%	834	20.1%	3 047	73.5%	1 198	89.0%	(30.4%)
Interest earned - external investments	1 118	1 488	372	33.3%	353	31.6%	407	27.3%	1 132	76.0%	210	75.9%	94.0%
Interest earned - outstanding debtors	2 972	2 972	736	24.8%	743	25.0%	813	27.4%	2 292	77.1%	843	82.1%	(3.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 383	1 974	224	9.4%	628	26.4%	466	23.6%	1 317	66.8%	380	57.3%	22.4%
Licences and permits	1 243	1 268	221	17.8%	346	27.9%	323	25.5%	891	70.3%	406	114.2%	(20.3%)
Agency services	2 886	2 886	343	11.9%	536	18.6%	1 233	42.7%	2 112	73.2%	(236)	60.8%	(622.6%)
Transfers recognised - operational	52 951	55 160	18 375	34.7%	14 700	27.8%	11 025	20.0%	44 100	79.9%	10 352	79.1%	6.5%
Other own revenue	2 743	2 987	477	17.4%	580	21.2%	644	21.6%	1 702	57.0%	393	52.1%	64.2%
Gains on disposal of PPE	4 092	5 092	248	6.1%	56	1.4%	98	1.9%	402	7.9%	129	8.3%	(23.5%)
Operating Expenditure	272 372	282 547	57 983	21.3%	57 884	21.3%	58 972	20.9%	174 840	61.9%	56 157	60.9%	5.0%
Employee related costs	101 586	104 439	22 095	21.7%	27 623	27.2%	23 603	22.6%	73 321	70.2%	22 217	71.4%	6.2%
Remuneration of councillors	6 469	6 416	1 463	22.6%	1 511	23.4%	1 511	23.6%	4 486	69.9%	1 650	72.5%	(8.4%)
Debt impairment	15 700	15 700	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 529	13 445	-	-	-	-	-	-	-	-	-	-	-
Finance charges	8 594	9 729	-	-	-	-	1 638	16.8%	1 638	16.8%	1 705	19.9%	(3.9%)
Bulk purchases	89 662	89 662	26 653	29.7%	19 531	21.8%	21 970	24.5%	68 153	76.0%	21 255	74.7%	3.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	129	60	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 038	1 068	5	.4%	498	48.0%	293	27.4%	796	74.5%	478	94.4%	(38.8%)
Other expenditure	36 666	42 028	7 768	21.2%	8 721	23.8%	9 957	23.7%	26 446	62.9%	8 852	58.1%	12.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 389	(2 666)	17 126		3 830		7 197		28 154		2 147		
Transfers recognised - capital	23 703	24 125	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 092	21 459	17 126		3 830		7 197		28 154		2 147		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 092	21 459	17 126		3 830		7 197		28 154		2 147		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 092	21 459	17 126		3 830		7 197		28 154		2 147		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 092	21 459	17 126		3 830		7 197		28 154		2 147		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	27 077	28 517	2 156	8.0%	8 851	32.7%	4 899	17.2%	15 906	55.8%	4 711	39.4%	4.0%
National Government	23 337	23 337	2 061	8.8%	8 142	34.9%	4 340	18.6%	14 544	62.3%	3 979	44.0%	9.1%
Provincial Government	366	788	-	-	6	1.5%	13	1.7%	19	2.4%	269	19.8%	(95.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 703	24 125	2 061	8.7%	8 148	34.4%	4 354	18.0%	14 563	60.4%	4 248	42.7%	2.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 375	4 392	95	2.8%	703	20.8%	545	12.4%	1 343	30.6%	463	19.2%	17.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 077	28 517	2 156	8.0%	8 851	32.7%	4 899	17.2%	15 906	55.8%	4 711	39.4%	4.0%
Governance and Administration	295	695	26	8.9%	23	7.7%	27	4.0%	76	11.0%	74	87.6%	(63.1%)
Executive & Council	100	100	-	-	-	-	-	-	-	-	34	48.9%	(100.0%)
Budget & Treasury Office	75	139	-	-	23	30.1%	27	19.7%	50	36.0%	-	86.4%	(100.0%)
Corporate Services	120	456	26	21.8%	-	-	-	-	26	5.7%	41	-	(100.0%)
Community and Public Safety	2 040	2 116	6	.3%	45	2.2%	408	19.3%	459	21.7%	330	16.8%	23.6%
Community & Social Services	558	634	-	-	14	2.5%	39	6.1%	53	8.4%	10	8.4%	290.6%
Sport And Recreation	1 482	1 482	6	.4%	31	2.1%	369	24.9%	406	27.4%	320	19.4%	15.3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 720	13 583	1 840	14.5%	4 823	37.9%	2 132	15.7%	8 794	64.7%	1 363	18.5%	56.4%
Planning and Development	105	931	-	-	-	-	3	.3%	3	.3%	60	38.8%	(95.5%)
Road Transport	12 615	12 652	1 840	14.6%	4 823	38.2%	2 129	16.8%	8 792	69.5%	1 303	18.0%	63.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	12 022	12 124	284	2.4%	3 961	32.9%	2 332	19.2%	6 576	54.2%	2 943	50.5%	(20.8%)
Electricity	3 587	3 384	284	7.9%	1 450	40.4%	80	2.4%	1 814	53.6%	675	20.5%	(88.1%)
Water	605	957	-	-	321	53.1%	121	12.7%	443	46.3%	2 067	63.3%	(94.1%)
Waste Water Management	7 235	7 437	-	-	2 189	30.3%	2 044	27.5%	4 233	56.9%	166	68.1%	1 131.0%
Waste Management	595	345	-	-	-	-	87	25.1%	87	25.1%	35	3.6%	147.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	267 493	272 194	93 914	35.1%	106 744	39.9%	74 668	27.4%	275 327	101.2%	71 973	92.2%	3.7%
Property rates, penalties and collection charges	38 817	37 837	12 727	32.8%	14 836	38.2%	12 019	31.8%	39 582	104.6%	10 876	86.8%	10.5%
Service charges	136 420	139 379	46 534	34.1%	54 241	39.8%	44 001	31.6%	144 776	103.9%	40 206	90.7%	9.4%
Other revenue	11 819	12 349	2 199	18.6%	3 371	28.5%	3 500	28.3%	9 071	73.5%	2 141	83.3%	63.5%
Government - operating	52 951	54 451	22 284	42.1%	18 864	35.6%	13 263	24.4%	54 411	99.9%	13 298	99.9%	(.3%)
Government - capital	23 703	24 024	9 061	38.2%	14 337	60.5%	666	2.8%	24 064	100.2%	4 400	95.9%	(84.9%)
Interest	3 783	4 153	1 109	29.3%	1 095	28.9%	1 220	29.4%	3 424	82.4%	1 053	88.8%	15.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(242 568)	(242 712)	(86 605)	35.7%	(87 684)	36.1%	(63 579)	26.2%	(237 868)	98.0%	(64 249)	91.4%	(1.0%)
Suppliers and employees	(238 518)	(237 562)	(86 601)	36.3%	(85 547)	35.9%	(63 287)	26.6%	(235 435)	99.1%	(62 066)	92.0%	2.0%
Finance charges	(3 012)	(4 083)	-	-	(1 638)	54.4%	-	-	(1 638)	40.1%	(1 705)	51.3%	(100.0%)
Transfers and grants	(1 038)	(1 068)	(5)	.4%	(498)	48.0%	(293)	27.4%	(796)	74.5%	(478)	94.4%	(38.8%)
Net Cash from/(used) Operating Activities	24 925	29 482	7 309	29.3%	19 061	76.5%	11 089	37.6%	37 458	127.1%	7 724	97.2%	43.6%
Cash Flow from Investing Activities													
Receipts	4 102	5 250	248	6.0%	56	1.4%	98	1.9%	402	7.7%	129	8.3%	(23.5%)
Proceeds on disposal of PPE	4 092	5 092	248	6.1%	56	1.4%	98	1.9%	402	7.9%	129	8.3%	(23.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	10	158	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 077)	(28 517)	(2 156)	8.0%	(8 851)	32.7%	(4 899)	17.2%	(15 906)	55.8%	(4 711)	39.4%	4.0%
Capital assets	(27 077)	(28 517)	(2 156)	8.0%	(8 851)	32.7%	(4 899)	17.2%	(15 906)	55.8%	(4 711)	39.4%	4.0%
Net Cash from/(used) Investing Activities	(22 975)	(23 267)	(1 908)	8.3%	(8 795)	38.3%	(4 800)	20.6%	(15 504)	66.6%	(4 582)	43.8%	4.8%
Cash Flow from Financing Activities													
Receipts	277	166	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	277	166	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 054)	(4 083)	-	-	(2 015)	49.7%	-	-	(2 015)	49.4%	-	-	-
Repayment of borrowing	(4 054)	(4 083)	-	-	(2 015)	49.7%	-	-	(2 015)	49.4%	-	-	-
Net Cash from/(used) Financing Activities	(3 778)	(3 917)	-	-	(2 015)	53.3%	-	-	(2 015)	51.4%	-	-	-
Net Increase/(Decrease) in cash held	(1 828)	2 298	5 400	(295.5%)	8 250	(451.4%)	6 289	273.7%	19 939	867.8%	3 142	396.4%	100.2%
Cash/cash equivalents at the year begin:	16 626	10 511	10 511	63.2%	15 911	95.7%	24 161	229.9%	10 511	100.0%	30 951	100.0%	(21.9%)
Cash/cash equivalents at the year end:	14 798	12 808	15 911	107.5%	24 161	163.3%	30 450	237.7%	30 450	237.7%	34 093	205.1%	(10.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 885	22.1%	756	8.8%	736	8.6%	5 167	60.5%	8 544	13.8%	-	-	7 431
Trade and Other Receivables from Exchange Transactions - Electricity	7 155	80.6%	1 228	13.8%	209	2.4%	280	3.2%	8 872	14.3%	3 110	35.1%	1 196
Receivables from Non-exchange Transactions - Property Rates	2 498	28.3%	719	8.1%	356	4.0%	5 253	59.5%	8 827	14.3%	140	1.6%	2 836
Receivables from Exchange Transactions - Waste Water Management	1 229	13.9%	613	6.9%	468	5.3%	6 540	73.9%	8 850	14.3%	1 423	16.1%	8 317
Receivables from Exchange Transactions - Waste Management	1 167	14.0%	554	6.6%	412	4.9%	6 227	74.5%	8 360	13.5%	1 328	15.9%	7 269
Receivables from Exchange Transactions - Property Rental Debtors	12	10.0%	5	3.8%	4	3.2%	101	83.0%	122	.2%	-	-	133
Interest on Arrear Debtor Accounts	241	4.3%	237	4.2%	212	3.8%	4 940	87.7%	5 631	9.1%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 278	10.1%	446	3.5%	231	1.8%	10 721	84.6%	12 676	20.5%	-	-	13 564
Total By Income Source	15 465	25.0%	4 558	7.4%	2 629	4.2%	39 229	63.4%	61 881	100.0%	6 001	9.7%	40 746
Debtors Age Analysis By Customer Group													
Organs of State	988	37.2%	44	1.7%	20	.7%	1 604	60.4%	2 656	4.3%	-	-	-
Commercial	947	56.0%	224	13.2%	122	7.2%	399	23.6%	1 692	2.7%	-	-	-
Households	10 548	22.3%	2 859	6.1%	2 048	4.3%	31 765	67.3%	47 220	76.3%	-	-	-
Other	2 982	28.9%	1 431	13.9%	439	4.3%	5 460	52.9%	10 313	16.7%	6 001	58.2%	40 746
Total By Customer Group	15 465	25.0%	4 558	7.4%	2 629	4.2%	39 229	63.4%	61 881	100.0%	6 001	9.7%	40 746

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3	100.0%	-	-	-	-	-	-	3	.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	330	80.6%	78	19.0%	1	.4%	-	-	409	99.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	.1%
Total	333	80.8%	78	18.9%	1	.4%	-	-	412	100.0%

Contact Details

Municipal Manager	Mr Daniël Petrus Lubbe	027 201 3301
Financial Manager	Mr Gerald Seas	027 201 3304

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	219 882	255 880	70 346	32.0%	54 888	25.0%	50 054	19.6%	175 288	68.5%	51 346	72.1%	(2.5%)
Property rates	39 200	38 412	13 422	34.2%	8 633	22.0%	7 978	20.8%	30 033	78.2%	7 599	72.0%	5.0%
Property rates - penalties and collection charges	1 704	1 404	368	21.6%	376	22.1%	306	21.8%	1 051	74.9%	1 175	73.4%	(73.9%)
Service charges - electricity revenue	77 534	78 241	20 759	26.8%	17 384	22.4%	19 984	25.5%	58 127	74.3%	17 692	72.0%	13.0%
Service charges - water revenue	25 133	25 341	5 196	20.7%	6 078	24.2%	7 583	29.9%	18 857	74.4%	7 101	74.2%	6.8%
Service charges - sanitation revenue	8 946	8 821	2 521	28.2%	1 987	22.2%	2 177	24.7%	6 684	75.8%	1 901	72.6%	14.5%
Service charges - refuse revenue	6 860	7 310	1 908	27.8%	1 775	25.9%	1 805	24.7%	5 488	75.1%	1 706	79.5%	5.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 663	3 948	1 084	29.6%	962	26.3%	1 255	31.8%	3 301	83.6%	894	78.5%	40.4%
Interest earned - external investments	368	368	61	16.7%	199	54.3%	185	50.3%	446	121.2%	66	83.9%	182.0%
Interest earned - outstanding debtors	2 613	1 492	502	19.2%	426	16.3%	305	20.4%	1 232	82.6%	(429)	49.5%	(171.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 047	30 528	1 072	35.2%	1 456	47.8%	1 629	5.3%	4 157	13.6%	535	58.9%	204.3%
Licences and permits	1 024	1 044	255	24.9%	232	22.7%	383	36.7%	870	83.4%	302	76.1%	27.0%
Agency services	1 472	1 772	407	27.6%	391	26.6%	388	21.9%	1 185	66.9%	14	86.3%	2 703.8%
Transfers recognised - operational	44 950	54 393	21 411	47.6%	14 598	32.5%	5 771	10.6%	41 780	76.8%	10 342	72.1%	(44.2%)
Other own revenue	3 369	2 806	1 382	41.0%	392	11.6%	304	10.8%	2 078	74.0%	2 405	80.1%	(87.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	43	46.5%	(100.0%)
Operating Expenditure	230 106	272 830	56 905	24.7%	57 194	24.9%	62 953	23.1%	177 052	64.9%	48 687	71.0%	29.3%
Employee related costs	73 780	75 961	17 292	23.4%	20 954	28.4%	19 134	25.2%	57 379	75.5%	16 293	75.6%	17.4%
Remuneration of councillors	4 478	4 559	996	22.2%	1 147	25.6%	1 056	23.2%	3 199	70.2%	1 019	66.3%	3.6%
Debt impairment	10 000	40 820	2 500	25.0%	2 500	25.0%	9 367	22.9%	14 367	35.2%	2 000	75.0%	368.4%
Depreciation and asset impairment	18 314	17 290	4 308	23.5%	4 308	23.5%	4 383	25.3%	13 000	75.2%	3 746	70.2%	17.0%
Finance charges	7 146	7 798	1 878	26.3%	1 361	19.0%	1 646	21.1%	4 885	62.6%	1 631	69.9%	.9%
Bulk purchases	67 024	67 497	18 750	28.0%	13 096	19.5%	15 046	22.3%	46 892	69.5%	13 877	84.1%	8.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 364	58 905	11 180	22.6%	13 829	28.0%	12 322	20.9%	37 330	63.4%	10 121	57.5%	21.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 224)	(16 950)	13 442		(2 307)		(12 899)		(1 764)		2 659		
Transfers recognised - capital	45 910	58 459	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 687	41 509	13 442		(2 307)		(12 899)		(1 764)		2 659		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	50 561	70 194	2 823	5.6%	10 184	20.1%	4 866	6.9%	17 873	25.5%	11 534	62.7%	(57.8%)
National Government	45 892	43 185	2 646	5.8%	9 676	21.1%	3 518	8.1%	15 840	36.7%	10 794	63.0%	(67.4%)
Provincial Government	19	15 274	9	45.4%	2	12.7%	-	-	11	.1%	580	49.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 911	58 459	2 654	5.8%	9 679	21.1%	3 518	6.0%	15 851	27.1%	11 374	62.1%	(69.1%)
Borrowing	-	5 000	-	-	-	-	-	-	-	-	124	104.2%	(100.0%)
Internally generated funds	4 650	6 735	169	3.6%	505	10.9%	1 348	20.0%	2 022	30.0%	35	38.8%	3 753.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 561	70 194	2 823	5.6%	10 184	20.1%	4 866	6.9%	17 873	25.5%	11 534	62.7%	(57.8%)
Governance and Administration	695	1 597	66	9.5%	8	1.1%	50	3.1%	124	7.7%	41	63.6%	22.8%
Executive & Council	-	150	-	-	-	-	-	-	-	-	-	80.4%	-
Budget & Treasury Office	240	652	2	.9%	5	2.1%	21	3.2%	28	4.3%	10	100.6%	100.9%
Corporate Services	455	795	64	14.0%	3	.6%	29	3.7%	96	12.1%	30	44.0%	(3.7%)
Community and Public Safety	1 334	1 412	81	6.1%	198	14.8%	306	21.7%	585	41.4%	1 631	74.1%	(81.2%)
Community & Social Services	1 084	1 412	81	7.5%	198	18.2%	306	21.7%	585	41.4%	1 631	74.1%	(81.2%)
Sport And Recreation	250	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 719	6 056	82	1.4%	878	15.3%	1 226	20.2%	2 186	36.1%	66	43.3%	1 754.7%
Planning and Development	275	279	-	-	-	-	277	99.5%	277	99.5%	-	-	(100.0%)
Road Transport	5 444	5 778	82	1.5%	878	16.1%	949	16.4%	1 909	33.0%	66	43.3%	1 335.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 813	52 434	2 594	6.1%	9 100	21.3%	3 284	6.3%	14 978	28.6%	9 796	60.8%	(66.5%)
Electricity	3 365	4 665	-	-	2 000	59.4%	30	.6%	2 030	43.5%	62	24.1%	(52.0%)
Water	18 487	18 255	264	1.4%	1 857	10.0%	1 263	6.9%	3 384	18.5%	329	38.0%	284.4%
Waste Water Management	19 411	24 413	2 330	12.0%	5 243	27.0%	1 903	7.8%	9 476	38.8%	9 406	70.5%	(79.8%)
Waste Management	1 550	5 101	-	-	-	-	89	1.7%	89	1.7%	-	68.5%	(100.0%)
Other	-	8 695	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	250 505	275 650	83 190	33.2%	69 788	27.9%	68 337	24.8%	221 315	80.3%	57 637	79.1%	18.6%
Property rates, penalties and collection charges	36 047	35 554	9 097	25.2%	8 445	23.4%	7 642	21.5%	25 184	70.8%	4 799	63.3%	59.3%
Service charges	110 503	111 654	28 970	26.2%	27 523	24.9%	31 837	28.5%	88 331	79.1%	27 209	80.4%	17.0%
Other revenue	10 899	14 454	4 040	37.1%	2 882	26.4%	16 073	111.2%	22 995	159.1%	4 202	105.5%	282.5%
Government - operating	44 950	54 393	21 411	47.6%	14 598	32.5%	4 251	7.8%	40 260	74.0%	10 520	75.8%	(59.6%)
Government - capital	45 910	58 459	19 452	42.4%	15 988	34.8%	8 207	14.0%	43 647	74.7%	10 662	86.3%	(23.0%)
Interest	2 197	1 136	221	10.1%	352	16.0%	326	28.7%	899	79.2%	246	64.9%	32.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 053)	(206 623)	(73 183)	37.7%	(57 135)	29.4%	(53 771)	26.0%	(184 088)	89.1%	(44 782)	83.6%	20.1%
Suppliers and employees	(192 203)	(204 254)	(72 596)	37.8%	(56 902)	29.6%	(53 169)	26.0%	(182 667)	89.4%	(44 026)	84.4%	20.8%
Finance charges	(1 850)	(2 369)	(588)	31.8%	(232)	12.5%	(602)	25.4%	(1 421)	60.0%	(755)	53.8%	(20.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 452	69 027	10 007	17.7%	12 653	22.4%	14 566	21.1%	37 227	53.9%	12 855	58.8%	13.3%
Cash Flow from Investing Activities													
Receipts	-	9	(11 903)	-	2 632	-	(4 028)	(45 921.4%)	(13 298)	(151 600.4%)	(2 673)	23.9%	50.7%
Proceeds on disposal of PPE	-	9	-	-	-	-	2	20.3%	2	20.3%	9	45.7%	(80.3%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(11 903)	-	2 632	-	(4 030)	-	(13 300)	-	(2 682)	-	50.3%
Payments	(50 561)	(65 194)	(2 823)	5.6%	(10 184)	20.1%	(4 866)	7.5%	(17 873)	27.4%	(6 165)	52.1%	(21.1%)
Capital assets	(50 561)	(65 194)	(2 823)	5.6%	(10 184)	20.1%	(4 866)	7.5%	(17 873)	27.4%	(6 165)	52.1%	(21.1%)
Net Cash from/(used) Investing Activities	(50 561)	(65 186)	(14 726)	29.1%	(7 551)	14.9%	(8 894)	13.6%	(31 171)	47.8%	(8 838)	54.5%	.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 088)	(2 410)	(934)	44.7%	(681)	32.6%	(947)	39.3%	(2 562)	106.3%	(1 743)	75.3%	(45.7%)
Repayment of borrowing	(2 088)	(2 410)	(934)	44.7%	(681)	32.6%	(947)	39.3%	(2 562)	106.3%	(1 743)	75.3%	(45.7%)
Net Cash from/(used) Financing Activities	(2 088)	(2 410)	(934)	44.7%	(681)	32.6%	(947)	39.3%	(2 562)	106.3%	(1 743)	61.1%	(45.7%)
Net Increase/(Decrease) in cash held	3 803	1 431	(5 653)	(148.6%)	4 421	116.3%	4 725	330.2%	3 494	244.1%	2 274	(37.2%)	107.8%
Cash/cash equivalents at the year begin:	2 972	1 764	1 764	59.3%	(3 889)	(130.8%)	533	30.2%	1 764	100.0%	(995)	10.5%	(153.5%)
Cash/cash equivalents at the year end:	6 776	3 195	(3 889)	(57.4%)	533	7.9%	5 257	164.6%	5 257	164.6%	1 279	43.0%	310.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 052	13.8%	1 659	7.5%	1 350	6.1%	16 060	72.6%	22 121	30.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 790	39.7%	1 590	13.2%	593	4.9%	5 093	42.2%	12 066	16.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 291	14.8%	1 413	6.4%	988	4.5%	16 511	74.4%	22 203	30.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	852	8.7%	543	5.6%	497	5.1%	7 889	80.7%	9 781	13.2%	-	-	-
Receivables from Exchange Transactions - Waste Management	696	9.1%	459	6.0%	382	5.0%	6 146	80.0%	7 683	10.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	(152.6%)	(69)	431.2%	(149)	925.9%	177	(1 104.5%)	(16)	-	-	-	-
Total By Income Source	12 705	17.2%	5 595	7.6%	3 661	5.0%	51 876	70.3%	73 838	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	783	41.8%	213	11.4%	42	2.2%	833	44.5%	1 871	2.5%	-	-	-
Commercial	6 074	24.7%	1 998	8.1%	773	3.1%	15 737	64.0%	24 583	33.3%	-	-	-
Households	5 210	11.6%	3 127	6.9%	2 705	6.0%	34 038	75.5%	45 080	61.1%	-	-	-
Other	638	27.7%	256	11.1%	141	6.1%	1 269	55.1%	2 304	3.1%	-	-	-
Total By Customer Group	12 705	17.2%	5 595	7.6%	3 661	5.0%	51 876	70.3%	73 838	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 623	100.0%	-	-	-	-	-	-	3 623	83.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	171	99.9%	0	.1%	-	-	-	-	171	4.0%
Auditor-General	-	-	522	100.0%	-	-	-	-	522	12.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	3 794	87.9%	522	12.1%	-	-	-	-	4 316	100.0%

Contact Details

Municipal Manager	Mr Gerrit Matthyse	027 482 8000
Financial Manager	Mr Elrico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	298 613	298 613	80 634	27.0%	68 835	23.1%	68 986	23.1%	218 455	73.2%	99 033	79.3%	(30.3%)
Property rates	55 677	55 677	21 545	38.7%	11 588	20.8%	11 576	20.8%	44 709	80.3%	17 860	95.8%	(35.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	100 386	100 386	26 330	26.2%	22 998	22.9%	25 460	25.4%	74 788	74.5%	40 391	92.1%	(37.0%)
Service charges - water revenue	24 765	24 765	6 162	24.9%	5 346	21.6%	7 926	32.0%	19 434	78.5%	12 981	95.6%	(38.9%)
Service charges - sanitation revenue	10 278	10 278	2 783	27.1%	2 721	26.5%	2 846	27.7%	8 351	81.2%	4 304	95.0%	(33.9%)
Service charges - refuse revenue	17 111	17 111	4 586	26.8%	4 614	27.0%	4 704	27.5%	13 904	81.3%	7 191	93.6%	(34.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 242	4 242	1 264	29.8%	1 935	45.6%	1 038	24.5%	4 236	99.9%	1 311	104.0%	(20.8%)
Interest earned - external investments	3 200	3 200	1 109	34.6%	1 575	49.2%	1 501	46.9%	4 185	130.8%	1 048	91.3%	43.3%
Interest earned - outstanding debtors	4 240	4 240	972	22.9%	1 053	24.8%	1 094	25.8%	3 119	73.6%	1 584	103.1%	(31.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 307	4 307	84	2.0%	405	9.4%	297	6.9%	786	18.3%	180	19.4%	65.0%
Licences and permits	1 560	1 560	375	24.1%	337	21.6%	417	26.7%	1 130	72.4%	317	24.9%	31.4%
Agency services	2 041	2 041	589	28.9%	486	23.8%	615	30.1%	1 690	82.8%	619	80.1%	(.7%)
Transfers recognised - operational	67 211	67 211	14 004	20.8%	14 956	22.3%	10 386	15.5%	39 345	58.5%	10 264	46.1%	1.2%
Other own revenue	3 594	3 594	831	23.1%	821	22.9%	1 126	31.3%	2 778	77.3%	982	81.9%	14.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 577	305 577	68 195	22.3%	71 579	23.4%	59 635	19.5%	199 409	65.3%	58 674	61.6%	1.6%
Employee related costs	107 291	107 291	23 524	21.9%	28 711	26.8%	24 556	22.9%	76 792	71.6%	22 589	73.4%	8.7%
Remuneration of councillors	4 861	4 861	1 260	25.9%	1 361	28.0%	1 231	25.3%	3 852	79.2%	1 464	87.6%	(15.9%)
Debt impairment	8 795	8 795	2 199	25.0%	2 199	25.0%	1 711	19.5%	6 108	69.5%	1 236	69.6%	38.4%
Depreciation and asset impairment	18 539	18 539	4 655	25.1%	4 635	25.0%	3 517	19.0%	12 807	69.1%	4 524	74.8%	(22.3%)
Finance charges	12 214	12 214	1 579	12.9%	4 121	33.7%	1 086	8.9%	6 787	55.6%	857	39.3%	26.7%
Bulk purchases	75 397	75 397	24 779	32.9%	16 805	22.3%	13 351	17.7%	54 935	72.9%	17 449	74.5%	(23.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 561	3 561	688	19.3%	700	19.7%	1 401	39.4%	2 789	78.3%	929	74.2%	50.8%
Other expenditure	74 919	74 919	9 512	12.7%	13 047	17.4%	12 781	17.1%	35 340	47.2%	9 625	36.2%	32.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 964)	(6 964)	12 439		(2 744)		9 351		19 046		40 359		
Transfers recognised - capital	15 044	15 044	-	-	3 702	24.6%	1 541	10.2%	5 243	34.9%	3 285	27.8%	(53.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 080	8 080	12 439		958		10 892		24 289		43 644		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 080	8 080	12 439		958		10 892		24 289		43 644		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 080	8 080	12 439		958		10 892		24 289		43 644		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 080	8 080	12 439		958		10 892		24 289		43 644		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	32 478	29 144	2 210	6.8%	6 196	19.1%	4 098	14.1%	12 504	42.9%	9 261	91.0%	(55.8%)
National Government	14 274	9 789	1 721	12.1%	2 734	19.2%	216	2.2%	4 671	47.7%	4 290	39.6%	(95.0%)
Provincial Government	770	838	-	-	553	71.8%	3	.3%	556	66.3%	2 696	2 998.9%	(99.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 044	10 627	1 721	11.4%	3 287	21.8%	219	2.1%	5 227	49.2%	6 986	126.6%	(96.9%)
Borrowing	6 750	6 750	-	-	340	5.0%	2 586	38.3%	2 926	43.3%	1 747	44.1%	48.0%
Internally generated funds	10 684	10 817	489	4.6%	2 417	22.6%	1 284	11.9%	4 190	38.7%	528	35.6%	143.2%
Public contributions and donations	-	950	-	-	152	-	9	.9%	160	16.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	32 478	29 144	2 210	6.8%	6 196	19.1%	4 098	14.1%	12 504	42.9%	9 261	91.0%	(55.8%)
Governance and Administration	4 610	4 788	290	6.3%	1 119	24.3%	501	10.5%	1 911	39.9%	13	47.9%	3 762.4%
Executive & Council	416	166	-	-	20	4.7%	24	14.5%	44	26.3%	-	3.1%	(100.0%)
Budget & Treasury Office	1 880	1 880	241	12.8%	131	7.0%	161	8.6%	533	28.3%	-	2.9%	(100.0%)
Corporate Services	2 314	2 742	50	2.2%	968	41.8%	316	11.5%	1 335	48.7%	13	71.6%	2 337.5%
Community and Public Safety	4 387	7 068	107	2.4%	1 464	33.4%	520	7.4%	2 091	29.6%	3 814	435.9%	(86.4%)
Community & Social Services	1 249	4 567	-	-	731	58.5%	20	.4%	751	16.4%	90	27.1%	(78.2%)
Sport And Recreation	1 678	1 081	78	4.6%	646	38.5%	114	10.5%	838	77.5%	921	42.2%	(87.6%)
Public Safety	1 460	1 420	29	2.0%	87	6.0%	386	27.2%	502	35.4%	197	77.4%	96.3%
Housing	-	-	-	-	-	-	-	-	-	-	2 606	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 315	3 362	45	1.4%	733	22.1%	1 762	52.4%	2 540	75.5%	1 549	61.5%	13.8%
Planning and Development	10	46	26	261.7%	1	8.6%	4	7.9%	31	66.4%	-	-	(100.0%)
Road Transport	3 305	3 316	19	.6%	732	22.2%	1 759	53.0%	2 509	75.7%	1 549	62.2%	13.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 166	13 926	1 767	8.8%	2 880	14.3%	1 314	9.4%	5 962	42.8%	3 885	33.8%	(66.2%)
Electricity	3 646	4 247	204	5.6%	438	12.0%	59	1.4%	701	16.5%	725	18.3%	(91.9%)
Water	6 352	6 615	1 342	21.1%	2 099	33.0%	1 190	18.0%	4 631	70.0%	2 456	43.4%	(51.6%)
Waste Water Management	7 870	1 073	221	2.8%	318	4.0%	64	5.9%	603	56.2%	525	23.7%	(87.9%)
Waste Management	2 298	1 990	-	-	26	1.1%	2	.1%	28	1.4%	180	39.2%	(99.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	303 571	304 459	87 220	28.7%	81 119	26.7%	124 481	40.9%	292 820	96.2%	86 599	83.6%	43.7%
Property rates, penalties and collection charges	54 383	53 930	17 171	31.6%	12 014	22.1%	11 276	20.9%	40 461	75.0%	10 139	74.5%	11.2%
Service charges	148 025	151 061	39 475	26.7%	38 090	25.7%	42 738	28.3%	120 303	79.6%	40 836	77.6%	4.7%
Other revenue	11 468	12 794	8 629	75.2%	9 269	80.8%	48 981	382.8%	66 879	522.7%	12 388	275.4%	295.4%
Government - operating	67 211	66 708	17 789	26.5%	15 208	22.6%	18 180	27.3%	51 177	76.7%	11 163	55.6%	62.9%
Government - capital	15 044	11 577	3 113	20.7%	5 904	39.2%	2 617	22.6%	11 634	100.5%	11 499	130.6%	(77.2%)
Interest	7 440	8 388	1 042	14.0%	635	8.5%	689	8.2%	2 366	28.2%	575	38.9%	19.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 705)	(277 789)	(116 459)	42.2%	(73 944)	26.8%	(112 263)	40.4%	(302 666)	109.0%	(86 597)	105.4%	29.6%
Suppliers and employees	(259 930)	(268 331)	(115 772)	44.5%	(70 701)	27.2%	(110 862)	41.3%	(297 335)	110.8%	(85 635)	106.5%	29.5%
Finance charges	(12 214)	(5 897)	-	-	(2 542)	20.8%	-	-	(2 542)	43.1%	(33)	70.0%	(100.0%)
Transfers and grants	(3 561)	(3 561)	(688)	19.3%	(700)	19.7%	(1 401)	39.4%	(2 789)	78.3%	(929)	74.2%	50.8%
Net Cash from/(used) Operating Activities	27 866	26 670	(29 240)	(104.9%)	7 176	25.8%	12 218	45.8%	(9 846)	(36.9%)	2	18.6%	514 790.2%
Cash Flow from Investing Activities													
Receipts	(367)	86	30 065	(8 188.8%)	936	(254.9%)	19 554	22 625.2%	50 555	58 496.0%	20 342	(13 511.8%)	(3.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(367)	86	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	30 065	-	936	-	19 554	-	50 555	-	20 342	-	(3.9%)
Payments	(32 478)	(29 144)	(2 210)	6.8%	(6 196)	19.1%	(4 098)	14.1%	(12 503)	42.9%	(9 261)	36.3%	(55.8%)
Capital assets	(32 478)	(29 144)	(2 210)	6.8%	(6 196)	19.1%	(4 098)	14.1%	(12 503)	42.9%	(9 261)	36.3%	(55.8%)
Net Cash from/(used) Investing Activities	(32 845)	(29 058)	27 855	(84.8%)	(5 260)	16.0%	15 456	(53.2%)	38 051	(130.9%)	11 081	(8.9%)	39.5%
Cash Flow from Financing Activities													
Receipts	6 873	6 801	430	6.3%	-	-	-	-	430	6.3%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 750	6 750	430	6.4%	-	-	-	-	430	6.4%	-	-	-
Increase (decrease) in consumer deposits	123	51	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 823)	(3 651)	(772)	20.2%	(1 537)	40.2%	(94)	2.6%	(2 403)	65.8%	(189)	14.0%	(50.1%)
Repayment of borrowing	(3 823)	(3 651)	(772)	20.2%	(1 537)	40.2%	(94)	2.6%	(2 403)	65.8%	(189)	14.0%	(50.1%)
Net Cash from/(used) Financing Activities	3 050	3 149	(342)	(11.2%)	(1 537)	(50.4%)	(94)	(3.0%)	(1 973)	(62.6%)	(189)	27.3%	(50.1%)
Net Increase/(Decrease) in cash held	(1 929)	761	(1 726)	89.5%	379	(19.7%)	27 580	3 623.7%	26 233	3 446.8%	10 894	61.8%	153.2%
Cash/cash equivalents at the year begin:	70 110	65 660	65 660	93.7%	63 933	91.2%	64 313	97.9%	65 660	100.0%	54 436	113.4%	18.1%
Cash/cash equivalents at the year end:	68 181	66 421	63 933	93.8%	64 313	94.3%	91 892	138.3%	91 892	138.3%	65 330	93.2%	40.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 737	24.4%	986	8.8%	720	6.4%	6 760	60.3%	11 203	14.1%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 396	49.1%	1 125	8.6%	435	3.3%	5 061	38.9%	13 017	16.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 692	23.4%	1 283	8.1%	786	5.0%	10 014	63.5%	15 776	19.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 035	11.5%	548	6.1%	386	4.3%	7 047	78.2%	9 016	11.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 736	13.0%	912	6.8%	611	4.6%	10 075	75.6%	13 334	16.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	8.9%	2	4.7%	2	4.4%	29	82.0%	36	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	163	100.0%	163	.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	365	2.2%	22	.1%	48	.3%	16 310	97.4%	16 744	21.1%	-	-	-
Total By Income Source	15 964	20.1%	4 878	6.2%	2 987	3.8%	55 459	69.9%	79 288	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(20)	(.9%)	293	13.3%	62	2.8%	1 870	84.8%	2 205	2.8%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	15 984	20.7%	4 585	5.9%	2 926	3.8%	53 589	69.5%	77 083	97.2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 964	20.1%	4 878	6.2%	2 987	3.8%	55 459	69.9%	79 288	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	426	100.0%	-	-	-	-	-	-	426	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	426	100.0%	-	-	-	-	-	-	426	100.0%

Contact Details

Municipal Manager	Adv H Linde(Hanlie)	022 913 6011
Financial Manager	Gerard John Goliath	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	860 354	864 597	250 460	29.1%	219 175	25.5%	221 354	25.6%	690 988	79.9%	201 319	72.3%	10.0%
Property rates	180 988	180 993	64 210	35.5%	40 307	22.3%	40 196	22.2%	144 713	80.0%	35 696	77.0%	12.6%
Property rates - penalties and collection charges	3 000	3 000	692	23.1%	(25)	(.8%)	1 676	55.9%	2 342	78.1%	656	64.7%	155.5%
Service charges - electricity revenue	307 583	307 588	77 153	25.1%	72 451	23.6%	72 882	23.7%	222 486	72.3%	68 431	72.3%	6.5%
Service charges - water revenue	117 634	117 638	27 923	23.7%	30 933	26.3%	34 344	29.2%	93 199	79.2%	33 974	80.6%	1.1%
Service charges - sanitation revenue	53 267	53 262	15 456	29.0%	12 859	24.1%	12 552	23.6%	40 868	76.7%	11 609	72.0%	8.1%
Service charges - refuse revenue	52 183	53 360	13 552	26.0%	13 576	26.0%	14 077	26.4%	41 205	77.2%	11 917	76.1%	18.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 646	5 823	1 321	9.7%	1 034	7.6%	1 234	21.2%	3 590	61.6%	3 996	90.4%	(69.1%)
Interest earned - external investments	24 863	24 863	10 305	41.4%	11 170	44.9%	11 202	45.1%	32 677	131.4%	8 316	80.5%	34.7%
Interest earned - outstanding debtors	6 689	6 689	1 941	29.0%	2 928	43.8%	1 282	19.2%	6 151	92.0%	1 926	80.2%	(33.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 542	4 542	2 695	59.3%	3 202	70.5%	2 795	61.5%	8 692	191.4%	2 315	111.3%	20.7%
Licences and permits	1 258	1 238	229	18.2%	333	26.4%	272	21.9%	833	67.3%	391	78.0%	(30.6%)
Agency services	4 410	4 410	1 106	25.1%	1 221	27.7%	1 181	26.8%	3 509	79.6%	1 107	76.0%	6.7%
Transfers recognised - operational	74 316	78 560	27 459	36.9%	23 174	31.2%	20 010	25.5%	70 644	89.9%	16 794	49.9%	19.2%
Other own revenue	15 974	22 630	6 418	40.2%	6 011	37.6%	7 649	33.8%	20 079	88.7%	3 167	79.7%	141.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	1 025	312.6%	(100.0%)
Operating Expenditure	941 226	945 469	167 410	17.8%	252 807	26.9%	191 248	20.2%	611 464	64.7%	197 951	61.9%	(3.4%)
Employee related costs	291 234	291 234	65 825	22.6%	78 948	27.1%	73 011	25.1%	217 784	74.8%	64 755	73.3%	12.7%
Remuneration of councillors	9 884	9 884	2 314	23.4%	2 052	20.8%	2 817	28.5%	7 183	72.7%	2 505	71.7%	12.5%
Debt impairment	15 988	10 373	8 785	54.9%	1 757	11.0%	2 395	23.1%	12 937	124.7%	5 643	73.9%	(57.6%)
Depreciation and asset impairment	138 571	138 571	-	-	65 876	47.5%	10 834	7.8%	76 710	55.4%	27 096	62.2%	(60.0%)
Finance charges	25 554	25 554	5 657	22.1%	5 779	22.6%	(580)	(2.3%)	10 856	42.5%	4 383	74.2%	(113.2%)
Bulk purchases	297 620	297 620	61 187	20.6%	63 229	21.2%	62 982	21.2%	187 398	63.0%	62 597	64.3%	.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 900	77 125	8 223	210.8%	15 846	406.3%	15 685	20.3%	39 754	51.5%	2 216	61.0%	607.9%
Transfers and grants	2 215	2 638	78	3.5%	1 891	85.4%	1	-	1 971	74.7%	738	66.7%	(99.8%)
Other expenditure	156 080	86 675	13 937	8.9%	16 025	10.3%	18 509	21.4%	48 470	55.9%	27 974	39.8%	(33.8%)
Loss on disposal of PPE	181	5 796	1 404	774.1%	1 404	774.1%	5 593	96.5%	8 400	144.9%	44	106.2%	12 638.6%
Surplus/(Deficit)	(80 872)	(80 872)	83 050		(33 632)		30 106		79 524		3 369		
Transfers recognised - capital	31 455	46 311	-	-	-	-	2 116	4.6%	2 116	4.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 000	9 854	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 417)	(24 708)	83 050		(33 632)		32 222		81 639		3 369		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	209 248	280 449	17 251	8.2%	38 378	18.3%	37 579	13.4%	93 208	33.2%	52 363	44.5%	(28.2%)
National Government	19 605	19 605	4 077	20.8%	5 138	26.2%	5 146	26.2%	14 361	73.3%	2 006	56.0%	156.5%
Provincial Government	11 850	26 705	-	-	355	3.0%	4 801	18.0%	5 155	19.3%	30 625	72.1%	(84.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	29.7%	-
Transfers recognised - capital	31 455	46 311	4 077	13.0%	5 492	17.5%	9 947	21.5%	19 516	42.1%	32 631	66.8%	(69.5%)
Borrowing	67 841	86 168	5 292	7.8%	15 546	22.9%	11 113	12.9%	31 952	37.1%	6 191	20.0%	79.5%
Internally generated funds	101 952	138 117	7 882	7.7%	17 339	17.0%	15 052	10.9%	40 273	29.2%	9 769	40.0%	54.1%
Public contributions and donations	8 000	9 854	-	-	-	-	1 466	14.9%	1 466	14.9%	3 772	45.4%	(61.1%)
Capital Expenditure Standard Classification	209 248	280 449	17 251	8.2%	38 378	18.3%	37 579	13.4%	93 208	33.2%	52 363	44.5%	(28.2%)
Governance and Administration	45 765	67 552	3 860	8.4%	6 712	14.7%	12 392	18.3%	22 964	34.0%	31 524	61.8%	(60.7%)
Executive & Council	50	55	-	-	-	-	-	-	-	-	28	9.9%	(100.0%)
Budget & Treasury Office	702	702	22	3.1%	87	12.5%	141	20.2%	251	35.8%	277	37.3%	(49.0%)
Corporate Services	45 013	66 794	3 838	8.5%	6 625	14.7%	12 250	18.3%	22 713	34.0%	31 219	62.5%	(60.8%)
Community and Public Safety	32 190	44 200	1 273	4.0%	4 745	14.7%	4 721	10.7%	10 739	24.3%	6 462	37.8%	(26.9%)
Community & Social Services	1 114	1 244	95	8.5%	335	30.0%	123	9.9%	552	44.4%	582	30.2%	(79.0%)
Sport And Recreation	19 641	30 056	673	3.4%	3 892	19.8%	3 464	11.5%	8 029	26.7%	5 024	38.5%	(31.0%)
Public Safety	11 315	12 810	505	4.5%	519	4.6%	1 066	8.3%	2 091	16.3%	768	36.0%	38.9%
Housing	120	90	-	-	-	-	68	75.1%	68	75.1%	88	88.0%	(23.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 057	51 737	4 592	12.7%	13 400	37.2%	8 846	17.1%	26 838	51.9%	6 254	35.3%	41.4%
Planning and Development	267	267	2	.7%	221	82.7%	19	7.1%	242	90.5%	6	96.6%	212.1%
Road Transport	35 790	51 470	4 590	12.8%	13 179	36.8%	8 827	17.2%	26 596	51.7%	6 248	34.0%	41.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	95 236	116 961	7 526	7.9%	13 520	14.2%	11 620	9.9%	32 666	27.9%	8 122	41.2%	43.1%
Electricity	25 516	36 437	1 754	6.9%	3 311	13.0%	2 362	6.5%	7 427	20.4%	5 008	49.4%	(52.8%)
Water	1 633	5 151	448	27.4%	3 099	189.7%	759	14.7%	4 305	83.6%	76	28.4%	892.5%
Waste Water Management	52 907	59 639	5 044	9.5%	6 032	11.4%	6 087	10.2%	17 162	28.8%	1 868	34.9%	225.9%
Waste Management	15 180	15 734	281	1.9%	1 079	7.1%	2 412	15.3%	3 772	24.0%	1 170	56.0%	106.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	903 193	907 023	271 696	30.1%	226 963	25.1%	254 444	28.1%	753 103	83.0%	285 909	81.5%	(11.0%)
Property rates, penalties and collection charges	178 474	178 474	36 346	20.4%	69 969	39.2%	45 385	25.4%	151 700	85.0%	37 977	80.8%	19.5%
Service charges	514 743	514 743	156 123	30.3%	88 634	17.2%	136 281	26.5%	381 037	74.0%	124 700	75.3%	9.3%
Other revenue	37 613	37 613	28 080	74.7%	(883)	(2.3%)	15 537	41.3%	42 734	113.6%	36 249	121.6%	(57.1%)
Government - operating	109 606	109 886	32 382	29.5%	44 169	40.3%	32 950	30.0%	109 501	99.6%	31 947	78.7%	3.1%
Government - capital	31 405	34 955	8 121	25.9%	14 243	45.4%	13 088	37.4%	35 453	101.4%	44 924	98.4%	(70.9%)
Interest	31 352	31 352	10 642	33.9%	10 832	34.6%	11 202	35.7%	32 677	104.2%	10 113	75.9%	10.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(790 534)	(794 778)	(213 749)	27.0%	(177 551)	22.5%	(165 214)	20.8%	(556 514)	70.0%	(192 207)	77.2%	(14.0%)
Suppliers and employees	(779 740)	(783 560)	(213 684)	27.4%	(171 316)	22.0%	(165 213)	21.1%	(550 213)	70.2%	(191 465)	77.4%	(13.7%)
Finance charges	(8 579)	(8 579)	-	-	(4 330)	50.5%	-	-	(4 330)	50.5%	(4)	52.4%	(100.0%)
Transfers and grants	(2 215)	(2 638)	(65)	2.9%	(1 905)	86.0%	(1)	-	(1 971)	74.7%	(738)	66.7%	(99.8%)
Net Cash from/(used) Operating Activities	112 659	112 245	57 947	51.4%	49 412	43.9%	89 230	79.5%	196 588	175.1%	93 703	100.5%	(4.8%)
Cash Flow from Investing Activities													
Receipts	-	-	150	-	530	-	-	-	680	-	-	84.4%	-
Proceeds on disposal of PPE	-	-	150	-	530	-	-	-	680	-	-	84.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(198 786)	(238 606)	(23 504)	11.8%	(39 717)	20.0%	(38 388)	16.1%	(101 608)	42.6%	(48 637)	43.4%	(21.1%)
Capital assets	(198 786)	(238 606)	(23 504)	11.8%	(39 717)	20.0%	(38 388)	16.1%	(101 608)	42.6%	(48 637)	43.4%	(21.1%)
Net Cash from/(used) Investing Activities	(198 786)	(238 606)	(23 354)	11.7%	(39 187)	19.7%	(38 388)	16.1%	(100 928)	42.3%	(48 637)	42.7%	(21.1%)
Cash Flow from Financing Activities													
Receipts	59 680	59 680	815	1.4%	301	.5%	291	.5%	1 408	2.4%	173	2.0%	68.6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	58 180	58 180	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 500	1 500	815	54.4%	301	20.1%	291	19.4%	1 408	93.8%	173	67.1%	68.6%
Payments	(9 545)	(9 545)	-	-	(4 651)	48.7%	-	-	(4 651)	48.7%	-	47.6%	-
Repayment of borrowing	(9 545)	(9 545)	-	-	(4 651)	48.7%	-	-	(4 651)	48.7%	-	47.6%	-
Net Cash from/(used) Financing Activities	50 135	50 135	815	1.6%	(4 350)	(8.7%)	291	.6%	(3 243)	(6.5%)	173	(6.5%)	68.6%
Net Increase/(Decrease) in cash held	(35 992)	(76 226)	35 408	(98.4%)	5 875	(16.3%)	51 133	(67.1%)	92 417	(121.2%)	45 238	559.6%	13.0%
Cash/cash equivalents at the year begin:	411 385	411 385	502 511	122.2%	537 919	130.8%	543 794	132.2%	502 511	122.2%	438 708	100.0%	24.0%
Cash/cash equivalents at the year end:	375 394	335 159	537 919	143.3%	543 794	144.9%	594 928	177.5%	594 928	177.5%	483 946	117.6%	22.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 835	29.6%	1 749	4.0%	1 268	2.9%	27 577	63.5%	43 430	23.2%	4 617	10.6%	(180)
Trade and Other Receivables from Exchange Transactions - Electricity	19 224	87.7%	574	2.6%	200	.9%	1 912	8.7%	21 910	11.7%	51	.2%	(134)
Receivables from Non-exchange Transactions - Property Rates	12 205	31.5%	2 161	5.6%	1 186	3.1%	23 205	59.9%	38 758	20.7%	119	.3%	(301)
Receivables from Exchange Transactions - Waste Water Management	4 079	16.9%	1 076	4.5%	676	2.8%	18 255	75.8%	24 086	12.9%	572	2.4%	(140)
Receivables from Exchange Transactions - Waste Management	4 659	18.3%	1 140	4.5%	791	3.1%	18 883	74.1%	25 472	13.6%	1 459	5.7%	(103)
Receivables from Exchange Transactions - Property Rental Debtors	37	1.4%	28	1.1%	7	.3%	2 468	97.2%	2 539	1.4%	559	22.0%	(6)
Interest on Arrear Debtor Accounts	14	.1%	(0)	-	1 015	4.0%	24 645	96.0%	25 674	13.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(530)	(10.6%)	(571)	(11.4%)	213	4.3%	5 907	117.7%	5 020	2.7%	290	5.8%	(22)
Total By Income Source	52 523	28.1%	6 158	3.3%	5 355	2.9%	122 852	65.7%	186 889	100.0%	7 667	4.1%	(887)
Debtors Age Analysis By Customer Group													
Organs of State	2 330	40.7%	170	3.0%	79	1.4%	3 152	55.0%	5 730	3.1%	-	-	-
Commercial	26 615	50.9%	1 550	3.0%	1 040	2.0%	23 039	44.1%	52 245	28.0%	48	.1%	-
Households	23 521	18.4%	4 400	3.4%	3 639	2.8%	96 293	75.3%	127 853	68.4%	577	.5%	-
Other	57	5.4%	38	3.6%	597	56.3%	369	34.7%	1 061	.6%	7 041	663.7%	(887)
Total By Customer Group	52 523	28.1%	6 158	3.3%	5 355	2.9%	122 852	65.7%	186 889	100.0%	7 667	4.1%	(887)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 155	95.6%	100	2.3%	91	2.1%	-	-	4 346	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 155	95.6%	100	2.3%	91	2.1%	-	-	4 346	100.0%

Contact Details

Municipal Manager	Mr Gerrit Smith	022 701 7112
Financial Manager	Mr Stefan Vorster	022 701 7101

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	593 726	599 853	148 700	25.0%	134 216	22.6%	133 193	22.2%	416 109	69.4%	118 600	70.1%	12.3%
Property rates	85 129	85 129	30 004	35.2%	20 576	24.2%	20 313	23.9%	70 892	83.3%	18 447	79.2%	10.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	235 449	236 599	61 426	26.1%	57 828	24.6%	55 502	23.5%	174 756	73.9%	53 625	78.5%	3.5%
Service charges - water revenue	46 904	47 604	9 593	20.5%	12 067	25.7%	13 036	27.4%	34 696	72.9%	12 908	78.5%	1.0%
Service charges - sanitation revenue	28 509	29 409	7 065	24.8%	7 972	28.0%	7 670	26.1%	22 707	77.2%	6 583	79.7%	16.5%
Service charges - refuse revenue	20 405	20 905	6 001	29.4%	4 696	23.0%	5 395	25.8%	16 093	77.0%	4 890	84.4%	10.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 586	3 586	902	25.2%	1 442	40.2%	1 292	36.0%	3 636	101.4%	1 001	94.8%	29.0%
Interest earned - external investments	17 300	23 800	70	.4%	705	4.1%	5 063	21.3%	5 838	24.5%	102	1.5%	4 847.9%
Interest earned - outstanding debtors	1 483	1 483	447	30.1%	493	33.2%	500	33.7%	1 440	97.1%	484	92.5%	3.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28 236	28 236	983	3.5%	393	1.4%	(1 186)	(4.2%)	190	.7%	1 029	13.6%	(215.3%)
Licences and permits	3 475	3 475	950	27.3%	927	26.7%	1 033	29.7%	2 909	83.7%	985	87.3%	4.8%
Agency services	2 939	2 939	977	33.2%	879	29.9%	934	31.8%	2 790	94.9%	862	94.2%	8.3%
Transfers recognised - operational	103 246	96 530	24 698	23.9%	19 758	19.1%	14 819	15.4%	59 275	61.4%	12 943	54.4%	14.5%
Other own revenue	16 866	19 959	5 027	29.8%	6 039	35.8%	6 249	31.3%	17 315	86.8%	4 445	77.4%	40.6%
Gains on disposal of PPE	200	200	558	278.8%	440	220.1%	2 574	1 287.0%	3 572	1 785.9%	297	2 496.7%	767.6%
Operating Expenditure	641 239	624 518	122 173	19.1%	143 067	22.3%	124 151	19.9%	389 390	62.4%	126 604	63.5%	(1.9%)
Employee related costs	175 657	174 437	35 510	20.2%	43 653	24.9%	37 825	21.7%	116 988	67.1%	34 184	67.0%	10.6%
Remuneration of councillors	9 243	9 243	2 166	23.4%	2 171	23.5%	2 200	23.8%	6 537	70.7%	2 382	68.0%	(7.7%)
Debt impairment	17 983	17 983	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	83 678	82 178	20 294	24.3%	20 294	24.3%	20 294	24.7%	60 883	74.1%	19 126	72.7%	6.1%
Finance charges	13 923	13 923	3	-	7 017	50.4%	1	-	7 021	50.4%	6	49.9%	(75.0%)
Bulk purchases	212 388	206 167	45 844	21.6%	49 108	23.1%	40 536	19.7%	135 489	65.7%	42 596	68.6%	(4.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 239	4 239	877	20.7%	977	23.1%	1 022	24.1%	2 876	67.8%	935	73.2%	9.3%
Transfers and grants	2 137	2 107	393	18.4%	302	14.1%	344	16.3%	1 039	49.3%	224	69.0%	53.3%
Other expenditure	119 740	111 990	17 084	14.3%	19 544	16.3%	21 929	19.6%	58 558	52.3%	27 151	62.8%	(19.2%)
Loss on disposal of PPE	2 251	2 251	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(47 513)	(24 665)	26 527		(8 851)		9 042		26 718		(8 005)		
Transfers recognised - capital	34 715	36 418	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 798)	11 753	26 527		(8 851)		9 042		26 718		(8 005)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	74 690	81 428	4 065	5.4%	20 120	26.9%	17 953	22.0%	42 139	51.7%	19 561	50.2%	(8.2%)
National Government	24 640	35 419	1 398	5.7%	9 527	38.7%	4 057	11.5%	14 982	42.3%	3 739	58.7%	8.5%
Provincial Government	9 409	-	77	.8%	2 505	26.6%	2 586	-	5 168	-	7 120	52.0%	(63.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 049	35 419	1 476	4.3%	12 032	35.3%	6 643	18.8%	20 150	56.9%	10 858	55.2%	(38.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 975	45 011	2 590	6.5%	8 088	20.2%	11 311	25.1%	21 988	48.9%	8 547	42.6%	32.3%
Public contributions and donations	666	999	-	-	-	-	-	-	-	-	155	10.4%	(100.0%)
Capital Expenditure Standard Classification	74 690	81 428	4 065	5.4%	20 120	26.9%	17 953	22.0%	42 139	51.7%	19 561	50.2%	(8.2%)
Governance and Administration	4 935	5 027	18	.4%	63	1.3%	4 570	90.9%	4 651	92.5%	566	16.6%	707.6%
Executive & Council	855	818	-	-	56	6.6%	471	57.6%	527	64.5%	241	32.8%	95.1%
Budget & Treasury Office	15	21	-	-	5	30.2%	2	8.8%	6	30.4%	315	49.4%	(99.4%)
Corporate Services	4 065	4 188	18	.4%	2	.1%	4 097	97.8%	4 118	98.3%	10	3.0%	42 301.4%
Community and Public Safety	22 416	28 417	795	3.5%	9 108	40.6%	4 995	17.6%	14 899	52.4%	9 829	54.0%	(49.2%)
Community & Social Services	1 530	3 610	77	5.0%	1 853	121.1%	670	18.6%	2 600	72.0%	438	74.6%	53.0%
Sport And Recreation	17 356	18 907	471	2.7%	6 015	34.7%	2 899	15.3%	9 385	49.6%	205	67.6%	1 317.4%
Public Safety	510	510	13	2.5%	257	50.3%	5	.9%	275	53.8%	409	50.4%	(98.8%)
Housing	3 020	5 390	234	7.8%	983	32.6%	1 422	26.4%	2 639	49.0%	8 778	53.1%	(83.8%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 905	20 292	55	.3%	2 381	12.6%	1 477	7.3%	3 912	19.3%	2 157	67.1%	(31.5%)
Planning and Development	40	40	-	-	14	34.9%	5	12.0%	19	46.9%	7	20.1%	(35.2%)
Road Transport	18 865	20 252	55	.3%	2 367	12.5%	1 472	7.3%	3 894	19.2%	2 149	67.3%	(31.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 434	27 692	3 197	11.2%	8 568	30.1%	6 911	25.0%	18 676	67.4%	7 009	37.8%	(1.4%)
Electricity	8 441	8 441	2 475	29.3%	2 757	32.7%	1 976	23.4%	7 208	85.4%	3 553	45.7%	(44.4%)
Water	9 615	9 834	713	7.4%	3 417	35.5%	1 939	19.7%	6 069	61.7%	3 453	52.2%	(43.8%)
Waste Water Management	8 834	7 465	10	.1%	456	5.2%	2 983	40.0%	3 449	46.2%	-	-	(100.0%)
Waste Management	1 543	1 953	-	-	1 938	125.6%	13	.7%	1 951	99.9%	4	196.9%	271.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	606 022	619 710	237 326	39.2%	220 857	36.4%	312 315	50.4%	770 498	124.3%	227 981	143.0%	37.0%
Property rates, penalties and collection charges	82 703	82 575	25 235	30.5%	21 480	26.0%	18 899	22.9%	65 613	79.5%	17 357	75.5%	8.9%
Service charges	321 826	324 481	73 958	23.0%	77 886	24.2%	77 869	24.0%	229 713	70.8%	74 518	77.5%	4.5%
Other revenue	33 233	37 446	87 537	263.4%	76 905	231.4%	174 981	467.3%	339 423	906.4%	70 538	1 089.2%	148.1%
Government - operating	110 396	111 178	43 927	39.8%	30 898	28.0%	35 432	31.9%	110 258	99.2%	54 040	158.6%	(34.4%)
Government - capital	39 124	38 792	6 600	16.9%	12 978	33.2%	70	.2%	19 648	50.6%	11 422	38.7%	(99.4%)
Interest	18 741	25 238	70	.4%	709	3.8%	5 063	20.1%	5 842	23.1%	106	1.4%	4 687.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(523 823)	(505 441)	(513 544)	98.0%	(203 792)	38.9%	(283 302)	56.1%	(1 000 638)	198.0%	(190 515)	175.8%	48.7%
Suppliers and employees	(507 763)	(485 351)	(513 206)	101.1%	(196 718)	38.7%	(283 124)	58.3%	(993 048)	204.6%	(190 460)	180.4%	48.7%
Finance charges	(13 923)	(17 983)	(3)	-	(6 998)	50.3%	(1)	-	(7 002)	38.9%	(6)	49.9%	(75.0%)
Transfers and grants	(2 137)	(2 107)	(335)	15.7%	(76)	3.6%	(176)	8.4%	(588)	27.9%	(50)	44.5%	254.0%
Net Cash from/(used) Operating Activities	82 199	114 269	(276 218)	(336.0%)	17 065	20.8%	29 013	25.4%	(230 140)	(201.4%)	37 466	(62.0%)	(22.6%)
Cash Flow from Investing Activities													
Receipts	221	221	558	252.2%	440	199.1%	2 574	1 164.1%	3 572	1 615.4%	297	2 258.3%	767.6%
Proceeds on disposal of PPE	200	200	558	278.8%	440	220.1%	2 574	1 287.0%	3 572	1 785.9%	297	2 496.7%	767.6%
Decrease in non-current debtors	21	21	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 690)	(81 428)	(3 616)	4.8%	(19 420)	26.0%	(17 554)	21.6%	(40 589)	49.8%	(18 858)	48.4%	(6.9%)
Capital assets	(74 690)	(81 428)	(3 616)	4.8%	(19 420)	26.0%	(17 554)	21.6%	(40 589)	49.8%	(18 858)	48.4%	(6.9%)
Net Cash from/(used) Investing Activities	(74 469)	(81 207)	(3 058)	4.1%	(18 979)	25.5%	(14 980)	18.4%	(37 018)	45.6%	(18 562)	43.0%	(19.3%)
Cash Flow from Financing Activities													
Receipts	570	692	354	62.1%	303	53.1%	381	55.0%	1 037	149.9%	272	121.9%	40.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	570	692	354	62.1%	303	53.1%	381	55.0%	1 037	149.9%	272	121.9%	40.1%
Payments	(5 032)	(5 254)	(16)	.3%	(3 325)	66.1%	(8)	.2%	(3 350)	63.8%	(1 333)	66.5%	(99.4%)
Repayment of borrowing	(5 032)	(5 254)	(16)	.3%	(3 325)	66.1%	(8)	.2%	(3 350)	63.8%	(1 333)	66.5%	(99.4%)
Net Cash from/(used) Financing Activities	(4 462)	(4 562)	337	(7.6%)	(3 022)	67.7%	372	(8.2%)	(2 313)	50.7%	(1 061)	56.0%	(135.1%)
Net Increase/(Decrease) in cash held	3 268	28 500	(278 939)	(8 535.1%)	(4 937)	(151.1%)	14 405	50.5%	(269 471)	(945.5%)	17 843	474.5%	(19.3%)
Cash/cash equivalents at the year begin:	226 923	299 134	299 119	131.8%	20 180	8.9%	15 243	5.1%	299 119	100.0%	17 228	50.3%	(11.5%)
Cash/cash equivalents at the year end:	230 191	327 634	20 180	8.8%	15 243	6.6%	29 648	9.0%	29 648	9.0%	35 070	15.5%	(15.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 215	50.9%	1 210	14.6%	432	5.2%	2 422	29.3%	8 278	16.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 924	82.5%	1 712	10.2%	94	.6%	1 139	6.8%	16 870	34.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 942	51.0%	1 070	9.2%	249	2.1%	4 397	37.7%	11 659	23.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 510	46.0%	766	14.0%	182	3.3%	2 003	36.7%	5 462	11.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 945	41.8%	579	12.4%	168	3.6%	1 965	42.2%	4 657	9.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	53.8%	18	34.4%	1	2.2%	5	9.5%	53	.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 238	49.9%	261	10.5%	119	4.8%	861	34.7%	2 479	5.0%	-	-	-
Total By Income Source	29 803	60.3%	5 617	11.4%	1 245	2.5%	12 792	25.9%	49 458	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	807	87.3%	42	4.5%	16	1.7%	60	6.5%	924	1.9%	-	-	-
Commercial	13 792	85.3%	852	5.3%	85	.5%	1 433	8.9%	16 163	32.7%	-	-	-
Households	13 667	46.4%	4 424	15.0%	1 050	3.6%	10 322	35.0%	29 462	59.6%	-	-	-
Other	1 537	52.9%	300	10.3%	94	3.2%	977	33.6%	2 909	5.9%	-	-	-
Total By Customer Group	29 803	60.3%	5 617	11.4%	1 245	2.5%	12 792	25.9%	49 458	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 088	99.5%	2	.1%	2	.1%	18	.4%	4 110	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 088	99.5%	2	.1%	2	.1%	18	.4%	4 110	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	346 734	350 043	87 218	25.2%	98 597	28.4%	96 775	27.6%	282 590	80.7%	101 502	80.1%	(4.7%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	112 744	112 744	20 536	18.2%	30 134	26.7%	30 626	27.2%	81 296	72.1%	33 591	76.9%	(8.8%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	252	-	229	-	207	-	687	-	-	-	(100.0%)
Rental of facilities and equipment	3 304	3 304	586	17.7%	633	19.2%	663	20.1%	1 883	57.0%	967	89.1%	(31.5%)
Interest earned - external investments	8 663	8 663	593	6.8%	1 502	17.3%	4 656	53.7%	6 750	77.9%	3 378	81.4%	37.8%
Interest earned - outstanding debtors	28	28	16	55.9%	13	45.7%	14	51.4%	43	152.9%	27	100.0%	(46.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	20	20	49	246.7%	46	229.8%	50	247.8%	145	724.3%	-	-	(100.0%)
Agency services	123 470	123 470	28 725	23.3%	35 019	28.4%	35 516	28.8%	99 261	80.4%	35 631	79.7%	(.3%)
Transfers recognised - operational	87 024	90 334	34 842	40.0%	28 311	32.5%	22 422	24.8%	85 575	94.7%	22 832	96.9%	(1.8%)
Other own revenue	11 480	11 480	1 620	14.1%	2 709	23.6%	2 561	22.3%	6 889	60.0%	5 076	43.9%	(49.6%)
Gains on disposal of PPE	-	-	-	-	-	-	60	-	60	-	-	-	(100.0%)
Operating Expenditure	344 050	347 360	62 852	18.3%	81 205	23.6%	75 480	21.7%	219 537	63.2%	85 395	65.1%	(11.6%)
Employee related costs	159 017	159 017	34 205	21.5%	38 414	24.2%	35 677	22.4%	108 296	68.1%	32 958	64.1%	8.3%
Remuneration of councillors	6 947	6 947	1 286	18.5%	1 523	21.9%	1 494	21.5%	4 303	61.9%	1 557	72.0%	(4.0%)
Debt impairment	788	788	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 616	14 616	-	-	-	-	2 308	15.8%	2 308	15.8%	3 275	62.5%	(29.5%)
Finance charges	9 299	9 299	210	2.3%	3 849	41.4%	-	-	4 059	43.7%	2 145	46.0%	(100.0%)
Bulk purchases	10 300	10 300	1 977	19.2%	1 587	15.4%	3 722	36.1%	7 285	70.7%	3 020	76.7%	23.2%
Other Materials	60 877	60 877	11 436	18.8%	16 232	26.7%	21 270	34.9%	48 939	80.4%	18 197	59.1%	16.9%
Contracted services	-	-	2 463	-	4 342	-	5 304	-	12 109	-	-	-	(100.0%)
Transfers and grants	-	-	12	-	58	-	7	-	77	-	-	-	(100.0%)
Other expenditure	82 207	85 517	11 263	13.7%	15 200	18.5%	5 698	6.7%	32 161	37.6%	23 966	85.6%	(76.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	276	1.4%	(100.0%)
Surplus/(Deficit)	2 683	2 683	24 366		17 392		21 295		63 053		16 107		
Transfers recognised - capital	-	-	312	-	985	-	168	-	1 466	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 683	2 683	24 678		18 377		21 464		64 518		16 107		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 683	2 683	24 678		18 377		21 464		64 518		16 107		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 683	2 683	24 678		18 377		21 464		64 518		16 107		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 683	2 683	24 678		18 377		21 464		64 518		16 107		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	11 305	11 305	234	2.1%	2 123	18.8%	3 371	29.8%	5 728	50.7%	1 261	113.5%	167.4%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 305	11 305	234	2.1%	2 123	18.8%	3 371	29.8%	5 728	50.7%	1 261	113.5%	167.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 305	11 305	234	2.1%	2 123	18.8%	3 371	29.8%	5 728	50.7%	1 261	113.5%	167.4%
Governance and Administration	576	576	84	14.6%	40	7.0%	342	59.4%	466	81.0%	8	108.2%	3 983.7%
Executive & Council	10	10	8	83.2%	-	-	1	7.4%	9	90.6%	-	-	(100.0%)
Budget & Treasury Office	566	566	75	13.3%	30	5.3%	341	60.3%	447	79.0%	-	-	(100.0%)
Corporate Services	-	-	-	-	10	-	-	-	10	-	8	92.0%	(100.0%)
Community and Public Safety	3 039	3 039	71	2.3%	546	18.0%	1 139	37.5%	1 757	57.8%	38	127.8%	2 861.8%
Community & Social Services	116	116	4	3.8%	36	31.3%	72	62.1%	113	97.2%	-	82.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 895	2 895	65	2.2%	510	17.6%	1 050	36.3%	1 624	56.1%	33	131.5%	3 090.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	28	28	2	7.9%	-	-	18	62.6%	20	70.5%	6	33.3%	216.4%
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 690	7 690	79	1.0%	1 536	20.0%	1 890	24.6%	3 505	45.6%	1 214	106.1%	55.7%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	7 690	7 690	79	1.0%	1 536	20.0%	1 890	24.6%	3 505	45.6%	1 214	106.1%	55.7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	346 734	350 043	96 161	27.7%	85 967	24.8%	197 047	56.3%	379 175	108.3%	195 866	149.0%	.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	112 744	112 744	20 788	18.4%	30 363	26.9%	30 696	27.2%	81 847	72.6%	33 591	76.9%	(8.6%)
Other revenue	138 275	138 275	40 072	29.0%	25 778	18.6%	139 258	100.7%	205 108	148.3%	136 038	220.9%	2.4%
Government - operating	87 024	90 334	34 692	39.9%	28 311	32.5%	22 422	24.8%	85 426	94.6%	22 832	98.4%	(1.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 691	8 691	609	7.0%	1 515	17.4%	4 670	53.7%	6 793	78.2%	3 405	80.9%	37.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(328 647)	(331 956)	(272 512)	82.9%	(97 303)	29.6%	(218 597)	65.9%	(588 413)	177.3%	(140 879)	139.6%	55.2%
Suppliers and employees	(319 348)	(322 658)	(272 302)	85.3%	(93 454)	29.3%	(218 597)	67.7%	(584 353)	181.1%	(138 734)	142.4%	57.6%
Finance charges	(9 299)	(9 299)	(210)	2.3%	(3 849)	41.4%	-	-	(4 059)	43.7%	(2 145)	46.0%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 087	18 087	(176 352)	(975.0%)	(11 336)	(62.7%)	(21 550)	(119.1%)	(209 238)	(1 156.8%)	54 987	330.3%	(139.2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 305)	(11 305)	(234)	2.1%	(2 123)	18.8%	(3 248)	28.7%	(5 604)	49.6%	(1 261)	48.9%	157.6%
Capital assets	(11 305)	(11 305)	(234)	2.1%	(2 123)	18.8%	(3 248)	28.7%	(5 604)	49.6%	(1 261)	48.9%	157.6%
Net Cash from/(used) Investing Activities	(11 305)	(11 305)	(234)	2.1%	(2 123)	18.8%	(3 248)	28.7%	(5 604)	49.6%	(1 261)	48.9%	157.6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 493)	(15 493)	(1 719)	11.1%	-	-	-	-	(1 719)	11.1%	(1 610)	46.9%	(100.0%)
Repayment of borrowing	(15 493)	(15 493)	(1 719)	11.1%	-	-	-	-	(1 719)	11.1%	(1 610)	46.9%	(100.0%)
Net Cash from/(used) Financing Activities	(15 493)	(15 493)	(1 719)	11.1%	-	-	-	-	(1 719)	11.1%	(1 610)	46.9%	(100.0%)
Net Increase/(Decrease) in cash held	(8 710)	(8 710)	(178 304)	2 047.0%	(13 459)	154.5%	(24 798)	284.7%	(216 561)	2 486.2%	52 116	(2 255.7%)	(147.6%)
Cash/cash equivalents at the year begin:	198 967	198 967	226 915	114.0%	48 610	24.4%	35 152	17.7%	226 915	114.0%	199 354	117.7%	(82.4%)
Cash/cash equivalents at the year end:	190 257	190 257	48 610	25.5%	35 152	18.5%	10 354	5.4%	10 354	5.4%	251 470	150.8%	(95.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 416	95.7%	267	2.5%	109	1.0%	97	.9%	10 890	93.9%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46	41.2%	13	11.8%	10	8.6%	43	38.4%	112	1.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7	85.1%	1	8.1%	0	.9%	1	5.9%	9	.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	49.5%	30	17.9%	19	11.2%	36	21.4%	167	1.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	372	89.6%	0	.1%	0	-	43	10.3%	415	3.6%	-	-	-
Total By Income Source	10 924	94.2%	312	2.7%	137	1.2%	219	1.9%	11 592	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	9 216	100.0%	-	-	-	-	-	-	9 216	79.5%	-	-	-
Commercial	435	100.0%	-	-	-	-	-	-	435	3.8%	-	-	-
Households	1 273	65.6%	312	16.1%	137	7.1%	219	11.3%	1 941	16.7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 924	94.2%	312	2.7%	137	1.2%	219	1.9%	11 592	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 816	100.0%	-	-	-	-	-	-	26 816	88.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 539	100.0%	-	-	-	-	-	-	3 539	11.7%
Total	30 354	100.0%	-	-	-	-	-	-	30 354	100.0%

Contact Details

Municipal Manager	Mr H F Prins	022 433 8400
Financial Manager	Mr J Koekemoer	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	532 516	502 047	132 997	25.0%	92 538	17.4%	109 140	21.7%	334 675	66.7%	102 963	72.0%	6.0%
Property rates	59 625	60 005	34 784	58.3%	7 714	12.9%	8 754	14.6%	51 252	85.4%	7 781	83.0%	12.5%
Property rates - penalties and collection charges	1 400	1 400	492	35.1%	232	16.6%	426	30.4%	1 150	82.1%	325	122.4%	31.1%
Service charges - electricity revenue	215 414	215 414	52 758	24.5%	41 107	19.1%	53 071	24.6%	146 936	68.2%	50 413	71.1%	5.3%
Service charges - water revenue	39 203	39 203	7 336	18.7%	7 788	19.9%	9 137	23.3%	24 261	61.9%	10 925	80.5%	(16.4%)
Service charges - sanitation revenue	19 968	19 968	5 772	28.9%	4 871	24.4%	3 393	17.0%	14 036	70.3%	4 724	84.2%	(28.2%)
Service charges - refuse revenue	20 419	20 419	4 820	23.6%	4 902	24.0%	4 967	24.3%	14 690	71.9%	5 165	80.2%	(3.8%)
Service charges - other	511	511	15	3.0%	10	1.9%	22	4.3%	47	9.2%	73	22.8%	(69.6%)
Rental of facilities and equipment	9 475	9 339	1 621	17.1%	2 963	31.3%	2 244	24.0%	6 829	73.1%	2 476	86.4%	(9.3%)
Interest earned - external investments	4 480	4 480	1 636	36.5%	1 520	33.9%	2 693	60.1%	5 849	130.6%	1 624	136.4%	65.9%
Interest earned - outstanding debtors	5 474	5 474	2 095	38.3%	1 373	25.1%	1 748	31.9%	5 216	95.3%	2 511	140.3%	(30.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 020	12 820	401	3.1%	736	5.7%	554	4.3%	1 691	13.2%	660	20.2%	(16.1%)
Licences and permits	168	168	86	51.5%	17	9.9%	15	9.0%	118	70.4%	36	52.0%	(58.2%)
Agency services	4 274	4 274	1 024	24.0%	961	22.5%	731	17.1%	2 716	63.5%	1 101	84.6%	(33.6%)
Transfers recognised - operational	134 809	103 604	16 460	12.2%	16 683	12.4%	20 584	19.9%	53 728	51.9%	14 238	57.4%	44.6%
Other own revenue	4 272	4 965	3 694	86.5%	1 660	38.9%	801	16.1%	6 156	124.0%	911	156.9%	(12.1%)
Gains on disposal of PPE	2	2	-	-	-	-	-	-	-	-	-	.1%	-
Operating Expenditure	554 700	529 929	94 515	17.0%	105 303	19.0%	106 899	20.2%	306 717	57.9%	98 770	60.4%	8.2%
Employee related costs	143 665	141 301	33 685	23.4%	32 178	22.4%	34 268	24.3%	100 132	70.9%	29 634	68.1%	15.6%
Remuneration of councillors	9 465	9 465	2 101	22.2%	2 152	22.7%	2 157	22.8%	6 410	67.7%	2 391	72.9%	(9.8%)
Debt impairment	25 640	25 140	(232)	(.9%)	9 425	36.8%	914	3.6%	10 107	40.2%	4 998	67.6%	(81.7%)
Depreciation and asset impairment	39 480	39 480	3 449	8.7%	5 201	13.2%	5 121	13.0%	13 772	34.9%	4 776	38.5%	7.2%
Finance charges	11 710	11 710	2 678	22.9%	2 138	18.3%	2 883	24.6%	7 699	65.8%	2 951	61.1%	(2.3%)
Bulk purchases	179 221	179 221	37 956	21.2%	32 876	18.3%	39 619	22.1%	110 451	61.6%	38 398	61.7%	3.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 929	43 419	2 825	18.9%	5 033	33.7%	7 372	17.0%	15 230	35.1%	2 428	55.4%	203.6%
Transfers and grants	881	887	257	29.2%	217	24.7%	209	23.5%	683	77.0%	202	77.6%	3.3%
Other expenditure	129 709	79 306	11 796	9.1%	16 082	12.4%	14 355	18.1%	42 233	53.3%	12 991	52.5%	10.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 184)	(27 882)	38 481		(12 765)		2 241		27 958		4 193		
Transfers recognised - capital	51 580	38 567	6 147	11.9%	4 118	8.0%	9 431	24.5%	19 696	51.1%	9 016	49.1%	4.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 396	10 685	44 629		(8 647)		11 672		47 654		13 210		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	84 221	63 358	7 308	8.7%	9 476	11.3%	12 128	19.1%	28 912	45.6%	13 172	45.5%	(7.9%)
National Government	51 652	14 165	6 833	13.2%	2 686	5.2%	4 665	32.9%	14 183	100.1%	1 668	47.7%	179.7%
Provincial Government	8 023	10 004	70	.9%	1 636	20.4%	4 766	47.6%	6 471	64.7%	7 451	53.4%	(36.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 675	24 168	6 902	11.6%	4 322	7.2%	9 431	39.0%	20 655	85.5%	9 119	51.1%	3.4%
Borrowing	4 800	2 500	-	-	2 193	45.7%	-	-	2 193	87.7%	-	-	-
Internally generated funds	19 746	15 583	405	2.1%	2 961	15.0%	2 684	17.2%	6 050	38.8%	3 906	44.7%	(31.3%)
Public contributions and donations	-	21 107	-	-	-	-	13	.1%	13	.1%	147	21.7%	(90.8%)
Capital Expenditure Standard Classification	84 221	63 358	7 308	8.7%	9 476	11.3%	12 128	19.1%	28 912	45.6%	13 172	45.5%	(7.9%)
Governance and Administration	1 406	430	20	1.4%	8	.6%	192	44.7%	220	51.2%	402	60.1%	(52.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	330	230	19	5.6%	-	-	35	15.3%	54	23.4%	321	86.2%	(89.0%)
Corporate Services	1 076	200	2	.2%	8	.7%	157	78.3%	167	83.2%	81	38.4%	93.0%
Community and Public Safety	6 900	10 304	517	7.5%	2 794	40.5%	1 158	11.2%	4 469	43.4%	1 201	13.4%	(3.5%)
Community & Social Services	1 200	1 375	4	.3%	89	7.4%	908	66.0%	1 001	72.8%	752	38.8%	20.7%
Sport And Recreation	1 300	2 711	69	5.3%	253	19.4%	138	5.1%	460	17.0%	73	11.8%	89.7%
Public Safety	4 400	6 219	444	10.1%	2 452	55.7%	112	1.8%	3 008	48.4%	376	5.9%	(70.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 055	5 261	134	3.3%	463	11.4%	2 654	50.4%	3 251	61.8%	3 304	58.4%	(19.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 055	5 261	134	3.3%	463	11.4%	2 654	50.4%	3 251	61.8%	3 262	59.2%	(18.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	42	34.7%	(100.0%)
Trading Services	71 860	47 363	6 637	9.2%	6 211	8.6%	8 124	17.2%	20 972	44.3%	8 265	49.2%	(1.7%)
Electricity	7 160	6 552	2 034	28.4%	666	9.3%	1 579	24.1%	4 279	65.3%	384	26.2%	311.5%
Water	37 505	22 539	-	-	2 791	7.4%	3 183	14.1%	5 974	26.5%	3 673	74.8%	(13.3%)
Waste Water Management	24 394	15 329	4 603	18.9%	2 754	11.3%	3 362	21.9%	10 718	69.9%	4 009	40.1%	(16.1%)
Waste Management	2 800	2 943	-	-	-	-	-	-	-	-	199	14.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	558 634	515 146	154 584	27.7%	131 454	23.5%	146 939	28.5%	432 977	84.0%	137 646	89.5%	6.8%
Property rates, penalties and collection charges	57 009	57 009	18 532	32.5%	11 871	20.8%	9 669	17.0%	40 072	70.3%	9 672	88.3%	-
Service charges	284 273	284 273	85 871	30.2%	64 783	22.8%	78 079	27.5%	228 733	80.5%	67 564	81.7%	15.6%
Other revenue	21 009	21 009	11 289	53.7%	11 800	56.2%	12 896	61.4%	35 985	171.3%	9 218	97.1%	39.9%
Government - operating	134 809	103 804	29 404	21.8%	22 761	16.9%	18 241	17.6%	70 406	67.8%	20 817	93.5%	(12.4%)
Government - capital	51 580	39 097	7 157	13.9%	18 720	36.3%	25 360	64.9%	51 237	131.1%	27 869	123.2%	(9.0%)
Interest	9 954	9 954	2 331	23.4%	1 520	15.3%	2 693	27.1%	6 544	65.7%	2 507	67.7%	7.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(489 584)	(472 191)	(130 990)	26.8%	(165 229)	33.7%	(125 444)	26.6%	(421 663)	89.3%	(93 382)	80.8%	34.3%
Suppliers and employees	(476 993)	(459 600)	(130 080)	27.3%	(164 802)	34.6%	(124 636)	27.1%	(419 519)	91.3%	(92 019)	81.0%	35.4%
Finance charges	(11 710)	(11 710)	(620)	5.3%	(84)	.7%	(514)	4.4%	(1 219)	10.4%	(1 140)	67.3%	(54.9%)
Transfers and grants	(881)	(881)	(289)	32.8%	(342)	38.9%	(294)	33.4%	(925)	105.0%	(224)	93.7%	31.5%
Net Cash from/(used) Operating Activities	69 050	42 955	23 595	34.2%	(33 775)	(48.9%)	21 494	50.0%	11 315	26.3%	44 264	139.0%	(51.4%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 728)	(48 273)	(12 453)	17.9%	(2 133)	3.1%	(3 367)	7.0%	(17 953)	37.2%	(2 667)	20.4%	26.2%
Capital assets	(69 728)	(48 273)	(12 453)	17.9%	(2 133)	3.1%	(3 367)	7.0%	(17 953)	37.2%	(2 667)	20.4%	26.2%
Net Cash from/(used) Investing Activities	(69 728)	(48 273)	(12 453)	17.9%	(2 133)	3.1%	(3 367)	7.0%	(17 953)	37.2%	(2 667)	20.4%	26.2%
Cash Flow from Financing Activities													
Receipts	-	-	178	-	121	-	127	-	427	-	294	6.5%	(56.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	178	-	121	-	127	-	427	-	294	(27 145 050.0%)	(56.9%)
Payments	(9 736)	(9 736)	(4 171)	42.8%	(109)	1.1%	(4 262)	43.8%	(8 542)	87.7%	(4 024)	76.8%	5.9%
Repayment of borrowing	(9 736)	(9 736)	(4 171)	42.8%	(109)	1.1%	(4 262)	43.8%	(8 542)	87.7%	(4 024)	76.8%	5.9%
Net Cash from/(used) Financing Activities	(9 736)	(9 736)	(3 993)	41.0%	12	(.1%)	(4 135)	42.5%	(8 115)	83.4%	(3 730)	344.6%	10.9%
Net Increase/(Decrease) in cash held	(10 414)	(15 053)	7 149	(68.7%)	(35 895)	344.7%	13 992	(92.9%)	(14 754)	98.0%	37 867	686.9%	(63.0%)
Cash/cash equivalents at the year begin:	63 113	70 938	97 031	153.7%	104 181	165.1%	68 285	96.3%	97 031	136.8%	103 204	187.1%	(33.8%)
Cash/cash equivalents at the year end:	52 699	55 885	104 181	197.7%	68 285	129.6%	82 278	147.2%	82 278	147.2%	141 072	314.9%	(41.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 649	9.2%	1 158	2.3%	972	1.9%	43 563	86.5%	50 342	30.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 456	81.4%	459	2.4%	174	.9%	2 905	15.3%	18 994	11.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 761	14.4%	206	1.1%	180	.9%	16 063	83.6%	19 211	11.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 474	10.6%	521	2.2%	512	2.2%	19 826	85.0%	23 332	14.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 306	8.5%	449	1.7%	427	1.6%	23 999	88.3%	27 181	16.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	4.1%	17	1.6%	17	1.5%	1 040	92.8%	1 121	.7%	-	-	-
Interest on Arrear Debtor Accounts	57	.2%	46	.2%	59	.2%	27 427	99.4%	27 589	16.6%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 623)	201.0%	23	(1.8%)	42	(3.2%)	1 253	(96.0%)	(1 305)	(.8%)	-	-	-
Total By Income Source	25 127	15.1%	2 878	1.7%	2 383	1.4%	136 076	81.7%	166 465	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	995	23.8%	240	5.7%	127	3.0%	2 819	67.4%	4 182	2.5%	-	-	-
Commercial	12 517	58.9%	294	1.4%	133	.6%	8 323	39.1%	21 266	12.8%	-	-	-
Households	10 477	7.9%	2 153	1.6%	1 899	1.4%	117 304	89.0%	131 832	79.2%	-	-	-
Other	1 138	12.4%	191	2.1%	225	2.4%	7 631	83.1%	9 185	5.5%	-	-	-
Total By Customer Group	25 127	15.1%	2 878	1.7%	2 383	1.4%	136 076	81.7%	166 465	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 513	91.3%	525	8.7%	-	-	-	-	6 037	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 513	91.3%	525	8.7%	-	-	-	-	6 037	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 954 441	1 986 719	789 313	40.4%	355 821	18.2%	410 787	20.7%	1 555 921	78.3%	368 362	75.6%	11.5%
Property rates	223 574	223 574	236 968	106.0%	(1 142)	(.5%)	2 002	.9%	237 828	106.4%	(937)	98.9%	(313.6%)
Property rates - penalties and collection charges	1 472	1 472	122	8.3%	-	-	297	20.2%	419	28.4%	410	52.5%	(27.6%)
Service charges - electricity revenue	1 021 794	1 021 794	280 047	27.4%	236 659	23.2%	253 463	24.8%	770 168	75.4%	241 403	74.2%	5.0%
Service charges - water revenue	178 476	178 476	37 604	21.1%	45 284	25.4%	49 577	27.8%	132 465	74.2%	54 710	81.9%	(9.4%)
Service charges - sanitation revenue	93 971	93 971	85 641	91.1%	1 119	1.2%	3 739	4.0%	90 499	96.3%	3 960	97.0%	(5.6%)
Service charges - refuse revenue	110 246	110 246	104 304	94.6%	1 809	1.6%	3 076	2.8%	109 190	99.0%	2 471	9.0%	24.5%
Service charges - other	40	40	10	24.0%	10	24.6%	6	16.0%	26	64.5%	9	259 807.7%	(24.9%)
Rental of facilities and equipment	25 207	25 244	6 370	25.3%	6 711	26.6%	7 069	28.0%	20 149	79.8%	6 290	77.5%	12.4%
Interest earned - external investments	15 385	19 385	6 599	42.9%	4 455	29.0%	6 197	32.0%	17 252	89.0%	4 552	85.2%	36.2%
Interest earned - outstanding debtors	12 065	12 029	3 622	30.0%	3 542	29.4%	3 910	32.5%	11 074	92.1%	4 251	69.3%	(8.0%)
Dividends received	15	15	-	-	-	-	-	-	-	-	-	-	-
Fines	53 627	76 446	33	.1%	16	-	38 030	49.7%	38 079	49.8%	21 299	41.6%	78.6%
Licences and permits	15 429	15 429	4 005	26.0%	4 388	28.4%	4 217	27.3%	12 611	81.7%	3 691	35.3%	14.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	182 601	186 982	19 075	10.4%	46 291	25.4%	32 544	17.4%	97 910	52.4%	20 291	36.8%	60.4%
Other own revenue	20 288	21 367	4 913	24.2%	6 679	32.9%	6 659	31.2%	18 252	85.4%	5 964	152.8%	11.7%
Gains on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 047 906	2 072 441	389 253	19.0%	516 335	25.2%	448 667	21.6%	1 354 255	65.3%	359 862	56.7%	24.7%
Employee related costs	477 652	462 916	101 482	21.2%	124 571	26.1%	120 102	25.9%	346 154	74.8%	98 008	72.3%	22.5%
Remuneration of councillors	23 967	27 188	5 377	22.4%	5 555	23.2%	5 535	20.4%	16 467	60.6%	4 376	41.2%	26.5%
Debt impairment	73 929	106 378	4 247	5.7%	6 357	8.6%	-	-	10 604	10.0%	9 834	23.8%	(100.0%)
Depreciation and asset impairment	190 506	190 506	2 123	1.1%	94 249	49.5%	41 721	21.9%	138 094	72.5%	31	3.7%	133 318.1%
Finance charges	89 109	95 729	24 039	27.0%	24 157	27.1%	20 521	21.4%	68 717	71.8%	17 542	66.7%	17.0%
Bulk purchases	629 717	629 717	149 069	23.7%	133 943	21.3%	138 024	21.9%	421 036	66.9%	135 524	67.6%	1.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	7 319	-	(100.0%)
Contracted services	159 468	160 765	12 253	7.7%	38 388	24.1%	42 444	26.4%	93 084	57.9%	23 605	21.7%	79.8%
Transfers and grants	736	736	-	-	-	-	-	-	-	-	268	59.2%	(100.0%)
Other expenditure	400 821	396 506	90 663	22.6%	89 115	22.2%	80 320	20.3%	260 099	65.6%	63 354	60.4%	26.8%
Loss on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(93 465)	(85 722)	400 060		(160 514)		(37 879)		201 667		8 500		
Transfers recognised - capital	57 546	66 417	5 600	9.7%	88 284	153.4%	22 016	33.1%	115 900	174.5%	14 211	48.9%	54.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 919)	(19 304)	405 660		(72 230)		(15 863)		317 566		22 710		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	592 474	728 066	59 224	10.0%	135 427	22.9%	89 837	12.3%	284 488	39.1%	57 870	58.9%	55.2%
National Government	34 163	43 245	7 617	22.3%	24 221	70.9%	5 593	12.9%	37 431	86.6%	6 218	38.9%	(10.1%)
Provincial Government	16 389	23 172	1 714	10.5%	2 132	13.0%	16 497	71.2%	20 344	87.8%	4 794	62.5%	244.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 553	66 417	9 332	18.5%	26 353	52.1%	22 090	33.3%	57 775	87.0%	11 012	44.1%	100.6%
Borrowing	506 922	608 197	48 153	9.5%	104 142	20.5%	64 760	10.6%	217 054	35.7%	41 485	62.5%	56.1%
Internally generated funds	35 000	53 452	1 739	5.0%	4 932	14.1%	2 987	5.6%	9 658	18.1%	5 373	73.8%	(44.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	592 474	728 066	59 224	10.0%	135 427	22.9%	89 837	12.3%	284 488	39.1%	57 870	58.9%	55.2%
Governance and Administration	29 359	44 761	4 060	13.8%	12 397	42.2%	4 085	9.1%	20 541	45.9%	3 257	88.0%	25.4%
Executive & Council	15 990	11 469	72	.4%	854	5.3%	813	7.1%	1 739	15.2%	93	12.8%	777.1%
Budget & Treasury Office	-	909	-	-	-	-	65	7.2%	65	7.2%	18	51.1%	270.5%
Corporate Services	13 369	32 383	3 988	29.8%	11 543	86.3%	3 207	9.9%	18 737	57.9%	3 147	91.4%	1.9%
Community and Public Safety	33 483	50 667	2 558	7.6%	8 877	26.5%	8 355	16.5%	19 791	39.1%	6 451	65.1%	29.5%
Community & Social Services	8 136	24 253	116	1.4%	451	5.5%	1 509	6.2%	2 077	8.6%	134	50.1%	1 029.0%
Sport And Recreation	21 108	23 610	480	2.3%	6 834	32.4%	4 832	20.5%	12 145	51.4%	5 721	78.8%	(15.5%)
Public Safety	2 640	35	1 673	63.4%	1 167	44.2%	1 128	3 223.7%	3 969	11 339.5%	77	2.6%	1 367.8%
Housing	1 600	2 769	289	18.0%	425	26.6%	886	32.0%	1 600	57.8%	520	40.5%	70.4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 236	84 604	4 204	6.3%	9 745	14.7%	26 315	31.1%	40 265	47.6%	17 568	61.6%	49.8%
Planning and Development	538	812	46	8.6%	82	15.3%	44	5.4%	172	21.2%	238	79.9%	(81.5%)
Road Transport	65 328	83 072	4 013	6.1%	9 309	14.2%	26 271	31.6%	39 593	47.7%	17 148	61.3%	53.2%
Environmental Protection	371	721	144	38.9%	355	95.8%	-	-	499	69.2%	181	96.0%	(100.0%)
Trading Services	463 397	548 034	48 402	10.4%	104 408	22.5%	51 082	9.3%	203 892	37.2%	30 594	53.2%	67.0%
Electricity	149 616	165 429	7 803	5.2%	7 878	5.3%	(185)	(.1%)	15 496	9.4%	5 779	44.2%	(103.2%)
Water	101 499	122 299	22 946	22.6%	33 908	33.4%	18 377	15.0%	75 231	61.5%	9 342	55.7%	96.7%
Waste Water Management	206 657	241 910	17 608	8.5%	62 529	30.3%	32 187	13.3%	112 324	46.4%	12 994	50.5%	147.7%
Waste Management	5 625	18 396	46	.8%	92	1.6%	703	3.8%	841	4.6%	2 479	81.3%	(71.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 915 230	1 929 951	612 427	32.0%	446 225	23.3%	508 822	26.4%	1 567 473	81.2%	421 990	73.3%	20.6%
Property rates, penalties and collection charges	217 845	217 845	123 414	56.7%	64 882	29.8%	18 846	8.7%	207 141	95.1%	19 936	82.2%	(5.5%)
Service charges	1 359 582	1 359 582	399 055	29.4%	341 217	25.1%	320 085	23.5%	1 060 356	78.0%	279 243	76.2%	14.6%
Other revenue	70 577	94 475	15 299	21.7%	17 794	25.2%	55 973	59.2%	89 065	94.3%	18 054	43.8%	210.0%
Government - operating	182 601	168 161	54 244	29.7%	14 335	7.9%	72 365	43.0%	140 944	83.8%	27 007	56.8%	168.0%
Government - capital	57 546	58 809	10 194	17.7%	-	-	31 446	53.5%	41 640	70.8%	69 448	88.9%	(54.7%)
Interest	27 064	31 064	10 221	37.8%	7 998	29.6%	10 107	32.5%	28 326	91.2%	8 302	76.3%	21.7%
Dividends	15	15	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 673 545)	(1 665 631)	(361 007)	21.6%	(427 248)	25.5%	(325 424)	19.5%	(1 113 679)	66.9%	(358 455)	69.4%	(9.2%)
Suppliers and employees	(1 583 700)	(1 569 166)	(361 007)	22.8%	(380 568)	24.0%	(234 645)	15.0%	(976 220)	62.2%	(358 455)	70.6%	(34.5%)
Finance charges	(89 109)	(95 729)	-	-	(46 680)	52.4%	(90 779)	94.8%	(137 459)	143.6%	-	46.4%	(100.0%)
Transfers and grants	(736)	(736)	-	-	-	-	-	-	-	-	-	20.6%	-
Net Cash from/(used) Operating Activities	241 685	264 320	251 419	104.0%	18 977	7.9%	183 398	69.4%	453 794	171.7%	63 535	98.1%	188.7%
Cash Flow from Investing Activities													
Receipts	264	264	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	250	250	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	14	14	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(574 700)	(709 956)	(59 224)	10.3%	(135 427)	23.6%	(89 837)	12.7%	(284 488)	40.1%	(57 870)	61.0%	55.2%
Capital assets	(574 700)	(709 956)	(59 224)	10.3%	(135 427)	23.6%	(89 837)	12.7%	(284 488)	40.1%	(57 870)	61.0%	55.2%
Net Cash from/(used) Investing Activities	(574 436)	(709 692)	(59 224)	10.3%	(135 427)	23.6%	(89 837)	12.7%	(284 488)	40.1%	(57 870)	61.1%	55.2%
Cash Flow from Financing Activities													
Receipts	509 841	509 841	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	506 922	506 922	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 919	2 919	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 104)	(132 104)	-	-	(65 289)	49.4%	-	-	(65 289)	49.4%	-	-	-
Repayment of borrowing	(132 104)	(132 104)	-	-	(65 289)	49.4%	-	-	(65 289)	49.4%	-	-	-
Net Cash from/(used) Financing Activities	377 737	377 737	-	-	(65 289)	(17.3%)	-	-	(65 289)	(17.3%)	-	-	-
Net Increase/(Decrease) in cash held	44 986	(67 635)	192 196	427.2%	(181 739)	(404.0%)	93 560	(138.3%)	104 017	(153.8%)	5 665	56.4%	1 551.6%
Cash/cash equivalents at the year begin:	140 989	361 536	140 989	100.0%	333 185	236.3%	151 446	41.9%	140 989	39.0%	178 782	48.8%	(15.3%)
Cash/cash equivalents at the year end:	185 975	293 902	333 185	179.2%	151 446	81.4%	245 006	83.4%	245 006	83.4%	184 447	51.0%	32.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	16 993	26.8%	6 260	9.9%	3 723	5.9%	36 451	57.5%	63 427	22.8%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	64 199	68.3%	5 855	6.2%	3 516	3.7%	20 377	21.7%	93 948	33.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 099	39.5%	3 129	9.4%	985	3.0%	15 952	48.1%	33 164	11.9%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 939	20.4%	1 216	5.0%	896	3.7%	17 199	70.9%	24 250	8.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	5 541	14.1%	1 827	4.6%	1 432	3.6%	30 573	77.6%	39 373	14.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	642	6.8%	323	3.4%	278	3.0%	8 174	86.8%	9 417	3.4%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 594	24.6%	482	3.3%	242	1.7%	10 297	70.5%	14 615	5.3%	-	-	-
Total By Income Source	109 006	39.2%	19 092	6.9%	11 072	4.0%	139 024	50.0%	278 195	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	4 822	42.8%	2 791	24.8%	1 892	16.8%	1 767	15.7%	11 272	4.1%	-	-	-
Commercial	42 327	80.5%	1 876	3.6%	729	1.4%	7 635	14.5%	52 566	18.9%	-	-	-
Households	37 285	22.7%	11 721	7.2%	7 056	4.3%	107 855	65.8%	163 917	58.9%	-	-	-
Other	24 572	48.7%	2 705	5.4%	1 395	2.8%	21 766	43.2%	50 439	18.1%	-	-	-
Total By Customer Group	109 006	39.2%	19 092	6.9%	11 072	4.0%	139 024	50.0%	278 195	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 540	99.4%	25	.5%	-	-	6	.1%	5 571	100.0%
Total	5 540	99.4%	25	.5%	-	-	6	.1%	5 571	100.0%

Contact Details

Municipal Manager	Dr Johan Leibbrandt	021 807 4775
Financial Manager	Mr Jacques Carstens	021 807 4624

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 310 077	1 362 094	602 281	46.0%	246 237	18.8%	246 495	18.1%	1 095 013	80.4%	224 135	79.2%	10.0%
Property rates	284 142	285 420	288 523	101.5%	(1 388)	(.5%)	(1 055)	(.4%)	286 080	100.2%	(951)	99.0%	10.9%
Property rates - penalties and collection charges	2 855	2 855	461	16.1%	614	21.5%	473	16.6%	1 547	54.2%	(37)	22.7%	(1 377.6%)
Service charges - electricity revenue	486 545	476 092	105 344	21.7%	129 201	26.6%	119 419	25.1%	353 965	74.3%	116 395	72.9%	2.6%
Service charges - water revenue	125 481	128 206	21 694	17.3%	38 279	30.5%	45 107	35.2%	105 079	82.0%	44 822	75.6%	.6%
Service charges - sanitation revenue	73 484	79 409	62 219	84.7%	8 612	11.7%	5 202	6.6%	76 033	95.7%	5 198	94.1%	.1%
Service charges - refuse revenue	42 013	42 013	42 743	101.7%	(293)	(.7%)	(11)	-	42 438	101.0%	(5)	95.5%	143.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19 488	14 886	3 227	16.6%	3 033	15.6%	4 985	33.5%	11 245	75.5%	4 899	49.1%	1.7%
Interest earned - external investments	36 877	45 377	9 252	25.1%	17 849	48.4%	21 704	47.8%	48 805	107.6%	7 520	67.0%	188.6%
Interest earned - outstanding debtors	7 284	7 284	1 562	21.4%	1 724	23.7%	1 476	20.3%	4 761	65.4%	1 309	723.3%	12.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70 821	92 031	8 567	12.1%	7 289	10.3%	5 858	6.4%	21 715	23.6%	4 548	18.0%	28.8%
Licences and permits	8 100	8 100	2 719	33.6%	1 926	23.8%	2 049	25.3%	6 694	82.6%	1 791	71.5%	14.4%
Agency services	2 268	2 268	764	33.7%	487	21.5%	477	21.1%	1 728	76.2%	370	67.2%	29.0%
Transfers recognised - operational	112 721	140 154	45 988	40.8%	34 262	30.4%	34 650	24.7%	114 899	82.0%	35 069	107.1%	(1.2%)
Other own revenue	36 628	36 628	9 217	25.2%	4 643	12.7%	6 162	16.8%	20 022	54.7%	3 207	37.9%	92.1%
Gains on disposal of PPE	1 370	1 370	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 380 139	1 450 845	227 320	16.5%	353 440	25.6%	265 334	18.3%	846 094	58.3%	265 835	61.9%	(.2%)
Employee related costs	397 314	406 478	89 484	22.5%	107 186	27.0%	83 863	20.6%	280 534	69.0%	92 701	73.4%	(9.5%)
Remuneration of councillors	17 027	17 027	3 703	21.7%	3 757	22.1%	3 790	22.3%	11 249	66.1%	4 195	70.6%	(9.7%)
Debt impairment	23 887	63 496	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	165 200	165 200	-	-	77 802	47.1%	37 327	22.6%	115 129	69.7%	36 591	77.4%	2.0%
Finance charges	31 472	20 222	-	-	10 107	32.1%	-	-	10 107	50.0%	-	44.9%	-
Bulk purchases	351 285	344 317	82 258	23.4%	75 968	21.6%	71 933	20.9%	230 159	66.8%	70 492	66.8%	2.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 209	17 384	2 665	15.5%	4 055	23.6%	3 638	20.9%	10 358	59.6%	2 488	47.4%	46.2%
Transfers and grants	8 703	8 375	6 653	76.4%	-	-	280	3.3%	6 933	82.8%	593	76.3%	(52.8%)
Other expenditure	368 043	408 347	42 557	11.6%	74 564	20.3%	64 504	15.8%	181 625	44.5%	58 776	45.5%	9.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 062)	(88 752)	374 961		(107 203)		(18 839)		248 919		(41 700)		
Transfers recognised - capital	126 560	110 551	-	-	-	-	-	-	-	-	43 153	35.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 498	21 800	374 961		(107 203)		(18 839)		248 919		1 453		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	463 792	464 730	29 314	6.3%	68 599	14.8%	58 321	12.5%	156 234	33.6%	49 287	35.4%	18.3%
National Government	80 106	80 106	21 534	26.9%	54 050	67.5%	(5 011)	(6.3%)	70 573	88.1%	8 514	19.6%	(158.9%)
Provincial Government	36 430	20 421	-	-	2 264	6.2%	105	.5%	2 369	11.6%	3 893	24.3%	(97.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	116 536	100 527	21 534	18.5%	56 314	48.3%	(4 906)	(4.9%)	72 941	72.6%	12 407	20.7%	(139.5%)
Borrowing	161 000	-	-	-	-	-	-	-	-	-	24 592	91.1%	(100.0%)
Internally generated funds	175 231	351 029	3 955	2.3%	13 712	7.8%	56 644	16.1%	74 310	21.2%	8 174	16.0%	593.0%
Public contributions and donations	11 024	13 174	3 826	34.7%	(1 427)	(12.9%)	6 584	50.0%	8 983	68.2%	4 114	97.4%	60.0%
Capital Expenditure Standard Classification	463 792	464 730	29 314	6.3%	68 599	14.8%	58 321	12.5%	156 234	33.6%	49 287	35.4%	18.3%
Governance and Administration	29 188	26 247	2 445	8.4%	5 700	19.5%	2 977	11.3%	11 123	42.4%	2 919	17.7%	2.0%
Executive & Council	35	35	-	-	-	-	32	90.4%	32	90.4%	11	(.8%)	177.0%
Budget & Treasury Office	880	380	64	7.3%	89	10.1%	64	17.0%	218	57.3%	53	64.0%	22.6%
Corporate Services	28 273	25 832	2 381	8.4%	5 612	19.8%	2 881	11.2%	10 873	42.1%	2 855	15.5%	.9%
Community and Public Safety	56 090	63 295	867	1.5%	4 047	7.2%	2 728	4.3%	7 642	12.1%	4 994	26.9%	(45.4%)
Community & Social Services	2 917	17 707	301	10.3%	117	4.0%	376	2.1%	793	4.5%	283	16.5%	32.6%
Sport And Recreation	12 713	14 526	369	2.9%	577	4.5%	787	5.4%	1 732	11.9%	379	50.1%	107.6%
Public Safety	2 900	9 117	15	.5%	333	11.5%	178	2.0%	526	5.8%	6	13.7%	2 701.6%
Housing	37 560	21 946	182	.5%	3 021	8.0%	1 387	6.3%	4 590	20.9%	4 326	24.6%	(67.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 638	61 554	1 545	2.9%	1 549	2.9%	2 481	4.0%	5 575	9.1%	2 005	15.8%	23.7%
Planning and Development	3 077	3 333	73	2.4%	47	1.5%	25	.8%	145	4.4%	92	5.9%	(72.6%)
Road Transport	48 081	56 742	1 471	3.1%	1 321	2.7%	2 309	4.1%	5 102	9.0%	1 520	16.3%	51.9%
Environmental Protection	1 480	1 480	1	.1%	180	12.2%	146	9.9%	328	22.2%	392	16.9%	(62.7%)
Trading Services	325 876	313 634	24 457	7.5%	57 302	17.6%	50 135	16.0%	131 895	42.1%	39 354	42.3%	27.4%
Electricity	49 590	51 055	189	.4%	1 051	2.1%	6 432	12.6%	7 673	15.0%	4 061	21.4%	58.4%
Water	59 719	56 171	5 977	10.0%	14 742	24.7%	7 385	13.1%	28 104	50.0%	9 660	39.0%	(23.5%)
Waste Water Management	200 567	190 074	18 207	9.1%	40 780	20.3%	35 732	18.8%	94 719	49.8%	25 349	49.7%	41.0%
Waste Management	16 000	16 335	84	.5%	730	4.6%	585	3.6%	1 399	8.6%	284	39.9%	106.1%
Other	-	-	-	-	-	-	-	-	-	-	16	9.2%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 344 038	1 380 046	393 718	29.3%	365 337	27.2%	283 452	20.5%	1 042 507	75.5%	407 574	198.9%	(30.5%)
Property rates, penalties and collection charges	281 200	282 478	83 364	29.6%	83 708	29.8%	53 876	19.1%	220 948	78.2%	53 219	86.0%	1.2%
Service charges	700 832	699 029	151 255	21.6%	160 598	22.9%	155 453	22.2%	467 305	66.9%	150 241	73.0%	3.5%
Other revenue	79 292	99 840	124 925	157.6%	16 099	20.3%	16 295	16.3%	157 319	157.6%	152 669	2 313.1%	(89.3%)
Government - operating	110 550	134 043	-	-	74 254	67.2%	34 650	25.8%	108 903	81.2%	-	32.4%	(100.0%)
Government - capital	128 731	112 722	24 405	19.0%	16 350	12.7%	-	-	40 755	36.2%	43 800	40.3%	(100.0%)
Interest	43 433	51 933	9 769	22.5%	14 328	33.0%	23 180	44.6%	47 277	91.0%	7 645	63.0%	203.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 120 636)	(1 156 443)	(330 115)	29.5%	(203 150)	18.1%	(228 007)	19.7%	(761 272)	65.8%	(288 140)	212.3%	(20.9%)
Suppliers and employees	(1 081 274)	(1 128 658)	(323 461)	29.9%	(193 043)	17.9%	(227 728)	20.2%	(744 232)	65.9%	(284 745)	216.6%	(20.0%)
Finance charges	(31 472)	(20 222)	-	-	(10 108)	32.1%	-	-	(10 108)	50.0%	-	45.4%	-
Transfers and grants	(7 891)	(7 563)	(6 653)	84.3%	-	-	(280)	3.7%	(6 933)	91.7%	(3 395)	138.3%	(91.8%)
Net Cash from/(used) Operating Activities	223 401	223 603	63 603	28.5%	162 187	72.6%	55 445	24.8%	281 235	125.8%	119 434	136.9%	(53.6%)
Cash Flow from Investing Activities													
Receipts	5 698	5 698	-	-	(26 165)	(459.2%)	87 661	1 538.4%	61 496	1 079.2%	-	-	(100.0%)
Proceeds on disposal of PPE	5 698	5 698	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(26 165)	-	87 661	-	61 496	-	-	-	(100.0%)
Payments	(463 792)	(460 730)	(29 305)	6.3%	(68 599)	14.8%	(58 354)	12.7%	(156 258)	33.9%	(34 975)	29.4%	66.8%
Capital assets	(463 792)	(460 730)	(29 305)	6.3%	(68 599)	14.8%	(58 354)	12.7%	(156 258)	33.9%	(34 975)	29.4%	66.8%
Net Cash from/(used) Investing Activities	(458 093)	(455 032)	(29 305)	6.4%	(94 764)	20.7%	29 308	(6.4%)	(94 761)	20.8%	(34 975)	29.4%	(183.8%)
Cash Flow from Financing Activities													
Receipts	162 387	1 387	28	-	-	-	-	-	28	2.0%	473	.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	161 000	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 387	1 387	28	2.0%	-	-	-	-	28	2.0%	473	-	(100.0%)
Payments	(11 958)	(11 958)	-	-	(5 660)	47.3%	-	-	(5 660)	47.3%	-	51.7%	-
Repayment of borrowing	(11 958)	(11 958)	-	-	(5 660)	47.3%	-	-	(5 660)	47.3%	-	51.7%	-
Net Cash from/(used) Financing Activities	150 429	(10 571)	28	-	(5 660)	(3.8%)	-	-	(5 632)	53.3%	473	(3.6%)	(100.0%)
Net Increase/(Decrease) in cash held	(84 263)	(242 000)	34 325	(40.7%)	61 763	(73.3%)	84 753	(35.0%)	180 841	(74.7%)	84 932	(138.2%)	(.2%)
Cash/cash equivalents at the year begin:	479 989	613 808	613 808	127.9%	648 133	135.0%	709 896	115.7%	613 808	100.0%	697 530	99.0%	1.8%
Cash/cash equivalents at the year end:	395 726	371 808	648 133	163.8%	709 896	179.4%	794 649	213.7%	794 649	213.7%	782 461	163.0%	1.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	9 165	18.1%	1 852	3.6%	2 071	4.1%	37 675	74.2%	50 764	30.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 572	80.8%	626	2.1%	130	.4%	4 859	16.6%	29 186	17.5%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 344	26.5%	1 009	2.9%	625	1.8%	24 313	68.9%	35 291	21.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 743	10.5%	346	2.1%	296	1.8%	14 272	85.7%	16 657	10.0%	-	-	-
Receivables from Exchange Transactions - Waste Management	4 637	24.7%	401	2.1%	329	1.8%	13 402	71.4%	18 771	11.2%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	385	3.8%	147	1.4%	137	1.3%	9 567	93.5%	10 236	6.1%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 233	20.5%	26	.4%	13	.2%	4 752	78.9%	6 023	3.6%	-	-	-
Total By Income Source	50 078	30.0%	4 408	2.6%	3 602	2.2%	108 841	65.2%	166 929	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 531	59.3%	101	3.9%	34	1.3%	919	35.5%	2 584	1.5%	-	-	-
Commercial	11 043	60.5%	469	2.6%	790	4.3%	5 945	32.6%	18 247	10.9%	-	-	-
Households	24 767	20.8%	3 418	2.9%	2 429	2.0%	88 487	74.3%	119 101	71.3%	-	-	-
Other	12 738	47.2%	421	1.6%	348	1.3%	13 490	50.0%	26 997	16.2%	-	-	-
Total By Customer Group	50 078	30.0%	4 408	2.6%	3 602	2.2%	108 841	65.2%	166 929	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	28 570	100.0%	-	-	-	-	-	-	28 570	39.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 258	100.0%	-	-	-	-	-	-	5 258	7.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 346	100.0%	-	-	-	-	-	-	38 346	53.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	72 175	100.0%	-	-	-	-	-	-	72 175	100.0%

Contact Details

Municipal Manager	Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Marius Wust	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	862 723	894 671	201 889	23.4%	212 279	24.6%	202 118	22.6%	616 286	68.9%	193 539	68.3%	4.4%
Property rates	112 202	112 202	30 672	27.3%	30 288	27.0%	31 809	28.3%	92 768	82.7%	25 635	78.9%	24.1%
Property rates - penalties and collection charges	885	1 000	292	33.0%	380	43.0%	421	42.1%	1 093	109.3%	283	84.7%	48.7%
Service charges - electricity revenue	385 044	385 044	80 136	20.8%	89 140	23.2%	92 015	23.9%	261 291	67.9%	88 144	67.6%	4.4%
Service charges - water revenue	54 159	54 159	6 302	11.6%	17 005	31.4%	14 596	27.0%	37 903	70.0%	18 474	79.1%	(21.0%)
Service charges - sanitation revenue	58 398	58 398	12 695	21.7%	14 548	24.9%	10 737	18.4%	37 980	65.0%	14 913	73.1%	(28.0%)
Service charges - refuse revenue	33 433	33 433	8 778	26.3%	9 063	27.1%	9 357	28.0%	27 197	81.3%	9 602	80.4%	(2.5%)
Service charges - other	(25 784)	(25 784)	(3 713)	14.4%	(1 190)	4.6%	(7 681)	29.8%	(12 584)	48.8%	(6 431)	82.9%	19.4%
Rental of facilities and equipment	14 655	14 655	3 733	25.5%	3 488	23.8%	3 493	23.8%	10 713	73.1%	3 394	73.5%	2.9%
Interest earned - external investments	10 000	12 000	3 859	38.6%	3 656	36.6%	5 057	42.1%	12 571	104.8%	3 244	84.7%	55.9%
Interest earned - outstanding debtors	2 834	4 000	899	31.7%	998	35.2%	1 101	27.5%	2 997	74.9%	1 067	104.5%	3.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	63 320	87 720	5 645	8.9%	4 629	7.3%	5 369	6.1%	15 643	17.8%	4 322	19.8%	24.2%
Licences and permits	2 987	2 987	860	28.8%	649	21.7%	845	28.3%	2 354	78.8%	904	78.7%	(6.5%)
Agency services	6 942	6 942	1 165	16.8%	1 762	25.4%	1 577	22.7%	4 504	64.9%	1 652	77.7%	(4.5%)
Transfers recognised - operational	134 048	138 214	48 508	36.2%	36 722	27.4%	30 798	22.3%	116 028	83.9%	23 631	72.2%	30.3%
Other own revenue	8 539	8 639	2 058	24.1%	1 142	13.4%	2 625	30.4%	5 826	67.4%	3 988	78.7%	(34.2%)
Gains on disposal of PPE	1 060	1 060	-	-	-	-	-	-	-	-	717	71.7%	(100.0%)
Operating Expenditure	913 800	939 263	200 425	21.9%	214 239	23.4%	222 830	23.7%	637 494	67.9%	196 283	66.8%	13.5%
Employee related costs	270 803	266 709	58 064	21.4%	61 068	22.6%	62 072	23.3%	181 204	67.9%	59 307	72.4%	4.7%
Remuneration of councillors	16 168	15 684	3 763	23.3%	3 828	23.7%	3 829	24.4%	11 420	72.8%	4 216	75.0%	(9.2%)
Debt impairment	52 379	75 539	14 098	26.9%	13 117	25.0%	30 502	40.4%	57 717	76.4%	12 353	75.0%	146.9%
Depreciation and asset impairment	84 095	84 095	21 569	25.6%	28 618	34.0%	21 104	25.1%	71 291	84.8%	21 456	75.4%	(1.6%)
Finance charges	28 412	28 412	7 314	25.7%	4 613	16.2%	9 188	32.3%	21 115	74.3%	5 905	62.7%	55.6%
Bulk purchases	275 693	275 693	65 835	23.9%	58 864	21.4%	59 037	21.4%	183 736	66.6%	59 313	66.1%	(.5%)
Other Materials	55 423	56 305	6 691	12.1%	15 033	27.1%	15 589	27.7%	37 313	66.3%	11 291	61.1%	38.1%
Contracted services	10 243	9 934	1 543	15.1%	2 375	23.2%	2 518	25.3%	6 436	64.8%	2 767	66.1%	(9.0%)
Transfers and grants	738	738	65	8.9%	5	.7%	234	31.7%	305	41.3%	185	37.7%	26.1%
Other expenditure	119 616	125 924	21 483	18.0%	26 713	22.3%	18 745	14.9%	66 940	53.2%	19 457	52.1%	(3.7%)
Loss on disposal of PPE	230	230	-	-	4	1.9%	12	5.2%	16	7.1%	32	14.8%	(62.5%)
Surplus/(Deficit)	(51 077)	(44 592)	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Transfers recognised - capital	51 960	68 568	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	882	23 976	1 463		(1 960)		(20 711)		(21 208)		(2 744)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	88 478	134 939	8 062	9.1%	18 517	20.9%	30 489	22.6%	57 069	42.3%	21 409	46.4%	42.4%
National Government	36 885	36 885	1 459	4.0%	12 519	33.9%	10 298	27.9%	24 276	65.8%	9 958	40.7%	3.4%
Provincial Government	15 075	31 683	157	1.0%	59	.4%	13 947	44.0%	14 162	44.7%	426	48.1%	3 172.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 960	68 568	1 615	3.1%	12 578	24.2%	24 245	35.4%	38 438	56.1%	10 384	42.3%	133.5%
Borrowing	20 228	42 826	4 415	21.8%	3 010	14.9%	2 583	6.0%	10 009	23.4%	3 792	31.7%	(31.9%)
Internally generated funds	16 291	23 545	2 032	12.5%	2 929	18.0%	3 661	15.5%	8 622	36.6%	7 233	79.3%	(49.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 478	134 939	8 062	9.1%	18 517	20.9%	30 489	22.6%	57 069	42.3%	21 409	46.4%	42.4%
Governance and Administration	14 369	18 557	1 839	12.8%	1 474	10.3%	2 466	13.3%	5 779	31.1%	5 266	50.1%	(53.2%)
Executive & Council	14	219	-	-	1	7.4%	201	91.7%	202	92.1%	69	45.3%	189.0%
Budget & Treasury Office	802	1 187	2	.2%	121	15.1%	50	4.2%	173	14.6%	439	30.9%	(88.5%)
Corporate Services	13 553	17 152	1 837	13.6%	1 352	10.0%	2 215	12.9%	5 404	31.5%	4 758	51.8%	(53.4%)
Community and Public Safety	14 852	20 378	3	-	1 583	10.7%	3 407	16.7%	4 993	24.5%	2 181	32.8%	56.2%
Community & Social Services	3 030	5 060	-	-	17	.6%	12	.2%	29	.6%	674	70.1%	(98.2%)
Sport And Recreation	2 967	2 584	-	-	-	-	-	-	-	-	1 058	18.8%	(100.0%)
Public Safety	8 856	12 729	3	-	1 567	17.7%	3 395	26.7%	4 964	39.0%	448	10.2%	657.1%
Housing	-	5	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 861	11 295	1 458	30.0%	1 052	21.6%	1 217	10.8%	3 726	33.0%	3 901	69.4%	(68.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Road Transport	4 861	11 295	1 458	30.0%	1 052	21.6%	1 217	10.8%	3 726	33.0%	3 901	69.3%	(68.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	54 395	84 709	4 762	8.8%	14 408	26.5%	23 399	27.6%	42 570	50.3%	10 061	40.2%	132.6%
Electricity	3 857	8 850	1 144	29.7%	823	21.3%	878	9.9%	2 844	32.1%	785	11.3%	11.9%
Water	17 761	17 478	1 827	10.3%	2 309	13.0%	3 848	22.0%	7 984	45.7%	7 805	72.1%	(50.7%)
Waste Water Management	28 981	54 183	1 792	6.2%	11 207	38.7%	18 612	34.3%	31 611	58.3%	354	12.4%	5 159.6%
Waste Management	3 797	4 197	-	-	69	1.8%	62	1.5%	131	3.1%	1 118	24.6%	(94.4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	862 708	880 508	261 997	30.4%	258 722	30.0%	255 178	29.0%	775 897	88.1%	240 717	85.5%	6.0%
Property rates, penalties and collection charges	108 599	108 599	21 558	19.9%	24 929	23.0%	21 798	20.1%	68 285	62.9%	19 950	63.5%	9.3%
Service charges	501 522	501 522	129 059	25.7%	123 991	24.7%	130 944	26.1%	383 994	76.6%	128 085	76.2%	2.2%
Other revenue	53 745	53 745	52 786	98.2%	37 441	69.7%	39 331	73.2%	129 558	241.1%	42 176	258.6%	(6.7%)
Government - operating	134 048	148 848	48 508	36.2%	36 842	27.5%	32 727	22.0%	118 077	79.3%	23 730	72.6%	37.9%
Government - capital	51 960	54 960	5 329	10.3%	30 866	59.4%	24 220	44.1%	60 415	109.9%	22 627	96.4%	7.0%
Interest	12 834	12 834	4 758	37.1%	4 653	36.3%	6 158	48.0%	15 569	121.3%	4 148	84.7%	48.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(777 148)	(791 948)	(236 468)	30.4%	(197 790)	25.5%	(200 917)	25.4%	(635 175)	80.2%	(197 119)	82.2%	1.9%
Suppliers and employees	(748 177)	(762 978)	(222 777)	29.8%	(197 784)	26.4%	(186 882)	24.5%	(607 443)	79.6%	(185 155)	82.1%	.9%
Finance charges	(28 233)	(28 233)	(13 626)	48.3%	-	-	(13 801)	48.9%	(27 427)	97.1%	(11 778)	87.5%	17.2%
Transfers and grants	(738)	(738)	(65)	8.9%	(5)	.7%	(234)	31.7%	(305)	41.3%	(185)	37.7%	26.1%
Net Cash from/(used) Operating Activities	85 560	88 560	25 529	29.8%	60 933	71.2%	54 260	61.3%	140 722	158.9%	43 598	115.7%	24.5%
Cash Flow from Investing Activities													
Receipts	50	50	26	51.3%	(0)	(.5%)	3	6.8%	29	57.7%	2	(.4%)	50.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	50	50	26	51.3%	(0)	(.5%)	3	6.8%	29	57.7%	2	(.4%)	50.2%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 478)	(112 310)	(8 062)	9.1%	(18 517)	20.9%	(30 489)	27.1%	(57 069)	50.8%	(21 407)	44.7%	42.4%
Capital assets	(88 478)	(112 310)	(8 062)	9.1%	(18 517)	20.9%	(30 489)	27.1%	(57 069)	50.8%	(21 407)	44.7%	42.4%
Net Cash from/(used) Investing Activities	(88 428)	(112 260)	(8 037)	9.1%	(18 517)	20.9%	(30 486)	27.2%	(57 040)	50.8%	(21 404)	44.8%	42.4%
Cash Flow from Financing Activities													
Receipts	250	250	47	18.8%	37	14.9%	31	12.3%	115	46.0%	73	.4%	(58.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	250	250	47	18.8%	37	14.9%	31	12.3%	115	46.0%	73	85.8%	(58.3%)
Payments	(21 924)	(21 924)	(13 859)	63.2%	-	-	(8 769)	40.0%	(22 628)	103.2%	(12 601)	98.4%	(30.4%)
Repayment of borrowing	(21 924)	(21 924)	(13 859)	63.2%	-	-	(8 769)	40.0%	(22 628)	103.2%	(12 601)	98.4%	(30.4%)
Net Cash from/(used) Financing Activities	(21 674)	(21 674)	(13 812)	63.7%	37	(.2%)	(8 739)	40.3%	(22 513)	103.9%	(12 528)	(69.3%)	(30.2%)
Net Increase/(Decrease) in cash held	(24 542)	(45 374)	3 681	(15.0%)	42 453	(173.0%)	15 036	(33.1%)	61 169	(134.8%)	9 666	(85.0%)	55.6%
Cash/cash equivalents at the year begin:	134 594	155 426	167 631	124.5%	171 311	127.3%	213 764	137.5%	167 631	107.9%	137 274	100.0%	55.7%
Cash/cash equivalents at the year end:	110 053	110 053	171 311	155.7%	213 764	194.2%	228 800	207.9%	228 800	207.9%	146 940	117.4%	55.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 315	34.9%	854	4.7%	830	4.6%	10 083	55.8%	18 082	13.9%	-	-	6 596
Trade and Other Receivables from Exchange Transactions - Electricity	20 739	85.1%	254	1.0%	270	1.1%	3 113	12.8%	24 376	18.7%	-	-	1 356
Receivables from Non-exchange Transactions - Property Rates	7 806	29.8%	736	2.8%	417	1.6%	17 259	65.8%	26 218	20.2%	-	-	10 640
Receivables from Exchange Transactions - Waste Water Management	5 459	21.6%	936	3.7%	862	3.4%	17 991	71.3%	25 248	19.4%	-	-	13 088
Receivables from Exchange Transactions - Waste Management	3 083	19.7%	563	3.6%	529	3.4%	11 437	73.3%	15 612	12.0%	-	-	4 581
Receivables from Exchange Transactions - Property Rental Debtors	569	10.2%	189	3.4%	192	3.4%	4 649	83.0%	5 599	4.3%	-	-	3 306
Interest on Arrear Debtor Accounts	186	1.8%	31	.3%	53	.5%	9 817	97.3%	10 087	7.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 927)	(81.6%)	212	4.4%	252	5.2%	8 276	172.0%	4 812	3.7%	-	-	8 713
Total By Income Source	40 230	30.9%	3 774	2.9%	3 406	2.6%	82 625	63.5%	130 034	100.0%	-	-	48 280
Debtors Age Analysis By Customer Group													
Organs of State	538	18.4%	148	5.1%	71	2.4%	2 166	74.1%	2 923	2.2%	-	-	-
Commercial	11 085	72.8%	363	2.4%	59	.4%	3 714	24.4%	15 220	11.7%	-	-	-
Households	23 474	24.7%	2 883	3.0%	2 908	3.1%	65 583	69.1%	94 848	72.9%	-	-	48 280
Other	5 133	30.1%	381	2.2%	368	2.2%	11 161	65.5%	17 043	13.1%	-	-	-
Total By Customer Group	40 230	30.9%	3 774	2.9%	3 406	2.6%	82 625	63.5%	130 034	100.0%	-	-	48 280

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	20 428	100.0%	-	-	-	-	-	-	20 428	27.5%
Bulk Water	394	100.0%	-	-	-	-	-	-	394	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 855	100.0%	-	-	-	-	-	-	2 855	3.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	38 391	100.0%	-	-	-	-	-	-	38 391	51.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 204	100.0%	-	-	-	-	-	-	12 204	16.4%
Total	74 273	100.0%	-	-	-	-	-	-	74 273	100.0%

Contact Details

Municipal Manager	Mr D McThomas (Daviv Acting)	023 348 2600
Financial Manager	D McThomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	622 762	638 292	155 417	25.0%	122 567	19.7%	154 762	24.2%	432 747	67.8%	147 892	73.8%	4.6%
Property rates	43 064	43 804	43 179	100.3%	(420)	(1.0%)	14	-	42 773	97.6%	44	100.1%	(67.6%)
Property rates - penalties and collection charges	521	521	65	12.6%	127	24.4%	101	19.3%	293	56.2%	76	40.8%	32.0%
Service charges - electricity revenue	324 765	330 265	60 829	18.7%	75 913	23.4%	101 810	30.8%	238 552	72.2%	94 940	70.0%	7.2%
Service charges - water revenue	42 139	44 139	6 048	14.4%	7 136	16.9%	12 876	29.2%	26 060	59.0%	12 309	66.0%	4.6%
Service charges - sanitation revenue	15 635	15 635	4 440	28.4%	4 369	27.9%	4 260	27.2%	13 069	83.6%	4 581	100.5%	(7.0%)
Service charges - refuse revenue	14 422	15 342	3 386	23.5%	3 332	23.1%	3 237	21.1%	9 955	64.9%	3 475	83.3%	(6.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 917	3 914	564	19.3%	781	26.8%	756	19.3%	2 100	53.7%	731	77.0%	3.4%
Interest earned - external investments	4 609	4 609	1 235	26.8%	1 436	31.2%	1 611	34.9%	4 282	92.9%	1 102	82.8%	46.1%
Interest earned - outstanding debtors	1 692	1 692	419	24.7%	400	23.6%	475	28.0%	1 293	76.4%	517	77.3%	(8.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 107	20 107	882	4.4%	861	4.3%	722	3.6%	2 465	12.3%	1 318	17.6%	(45.3%)
Licences and permits	1 839	1 839	272	14.8%	158	8.6%	347	18.9%	777	42.2%	293	47.1%	18.7%
Agency services	3 056	4 023	191	6.3%	165	5.4%	194	4.8%	550	13.7%	172	16.0%	12.7%
Transfers recognised - operational	122 459	122 994	28 609	23.4%	23 428	19.1%	23 824	19.4%	75 861	61.7%	23 694	93.1%	.5%
Other own revenue	25 537	28 207	5 298	20.7%	4 882	19.1%	4 536	16.1%	14 716	52.2%	4 639	51.4%	(2.2%)
Gains on disposal of PPE	-	1 200	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	644 316	667 354	133 550	20.7%	136 598	21.2%	157 560	23.6%	427 709	64.1%	143 579	70.0%	9.7%
Employee related costs	173 828	173 936	39 303	22.6%	36 430	21.0%	41 123	23.6%	116 856	67.2%	36 081	67.1%	14.0%
Remuneration of councillors	9 471	9 471	2 060	21.7%	2 216	23.4%	1 475	15.6%	5 752	60.7%	2 425	73.6%	(39.2%)
Debt impairment	26 408	31 839	6 602	25.0%	6 602	25.0%	8 774	27.6%	21 978	69.0%	7 393	63.7%	18.7%
Depreciation and asset impairment	27 548	27 598	-	-	11 155	40.5%	5 418	19.6%	16 573	60.1%	5 378	46.8%	.8%
Finance charges	7 945	11 647	1 788	22.5%	1 847	23.2%	2 150	18.5%	5 785	49.7%	2 103	66.4%	2.3%
Bulk purchases	258 736	266 704	66 833	25.8%	61 339	23.7%	76 516	28.7%	204 687	76.7%	68 936	75.0%	11.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 192	2 182	441	20.1%	398	18.1%	336	15.4%	1 175	53.9%	633	67.5%	(46.9%)
Transfers and grants	134	134	-	-	133	98.8%	-	-	133	98.8%	-	99.4%	-
Other expenditure	138 053	143 343	16 523	12.0%	16 480	11.9%	21 677	15.1%	54 680	38.1%	20 630	72.4%	5.1%
Loss on disposal of PPE	-	500	-	-	-	-	90	18.0%	90	18.0%	-	-	(100.0%)
Surplus/(Deficit)	(21 555)	(29 062)	21 867		(14 031)		(2 799)		5 038		4 313		
Transfers recognised - capital	21 820	25 927	7 212	33.1%	4 680	21.5%	3 713	14.3%	15 605	60.2%	6 773	48.8%	(45.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	265	(3 135)	29 079		(9 350)		914		20 643		11 087		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	265	(3 135)	29 079		(9 350)		914		20 643		11 087		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	265	(3 135)	29 079		(9 350)		914		20 643		11 087		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	265	(3 135)	29 079		(9 350)		914		20 643		11 087		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	53 236	58 390	9 793	18.4%	8 166	15.3%	9 465	16.2%	27 425	47.0%	13 841	38.5%	(31.6%)
National Government	19 477	19 506	7 186	36.9%	2 862	14.7%	1 267	6.5%	11 315	58.0%	6 133	50.8%	(79.3%)
Provincial Government	2 343	6 420	527	22.5%	3 129	133.5%	670	10.4%	4 326	67.4%	604	3.1%	10.8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 820	25 927	7 713	35.3%	5 991	27.5%	1 937	7.5%	15 641	60.3%	6 738	28.3%	(71.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 416	32 463	2 081	6.6%	2 175	6.9%	7 528	23.2%	11 784	36.3%	7 103	56.8%	6.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	53 236	58 390	9 793	18.4%	8 166	15.3%	9 465	16.2%	27 425	47.0%	13 841	38.5%	(31.6%)
Governance and Administration	4 130	4 130	272	6.6%	449	10.9%	699	16.9%	1 420	34.4%	1 854	83.6%	(62.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 130	4 130	272	6.6%	449	10.9%	699	16.9%	1 420	34.4%	1 854	83.6%	(62.3%)
Community and Public Safety	6 760	9 622	586	8.7%	3 268	48.3%	928	9.6%	4 781	49.7%	1 308	9.2%	(29.1%)
Community & Social Services	5 318	7 415	586	11.0%	3 268	61.5%	785	10.6%	4 639	62.6%	1 237	43.1%	(36.6%)
Sport And Recreation	682	731	-	-	-	-	-	-	-	-	-	44.2%	-
Public Safety	760	760	-	-	-	-	143	18.8%	143	18.8%	-	-	(100.0%)
Housing	-	716	-	-	-	-	-	-	-	-	71	4.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 351	7 499	2	-	312	2.3%	3 887	51.8%	4 202	56.0%	1 623	42.0%	139.4%
Planning and Development	11 303	5 505	-	-	312	2.8%	2 897	52.6%	3 209	58.3%	-	-	(100.0%)
Road Transport	1 000	1 000	2	.2%	-	-	-	-	2	.2%	333	33.4%	(100.0%)
Environmental Protection	1 048	994	-	-	-	-	990	99.6%	990	99.6%	1 290	100.0%	(23.3%)
Trading Services	28 995	37 139	8 934	30.8%	4 137	14.3%	3 951	10.6%	17 021	45.8%	9 056	55.0%	(56.4%)
Electricity	4 622	8 130	350	7.6%	1 362	29.5%	464	5.7%	2 177	26.8%	2 251	37.6%	(79.4%)
Water	7 285	10 551	-	-	307	4.2%	539	5.1%	847	8.0%	320	27.8%	68.5%
Waste Water Management	8 876	10 390	5 564	62.7%	2	-	1 799	17.3%	7 365	70.9%	3 864	68.8%	(53.4%)
Waste Management	8 212	8 068	3 019	36.8%	2 465	30.0%	1 148	14.2%	6 632	82.2%	2 621	34.1%	(56.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	613 753	628 058	166 287	27.1%	154 952	25.2%	207 433	33.0%	528 672	84.2%	176 517	84.4%	17.5%
Property rates, penalties and collection charges	42 253	42 993	15 007	35.5%	10 030	23.7%	8 190	19.0%	33 226	77.3%	7 297	75.8%	12.2%
Service charges	384 831	393 251	98 962	25.7%	97 150	25.2%	138 303	35.2%	334 415	85.0%	122 894	77.4%	12.5%
Other revenue	36 140	38 105	13 261	36.7%	13 638	37.7%	12 246	32.1%	39 145	102.7%	16 134	134.9%	(24.1%)
Government - operating	122 459	123 939	31 871	26.0%	23 833	19.5%	13 282	10.7%	68 985	55.7%	17 198	83.0%	(22.8%)
Government - capital	21 820	23 520	6 273	28.7%	9 460	43.4%	34 267	145.7%	50 000	212.6%	12 481	173.2%	174.6%
Interest	6 249	6 249	914	14.6%	841	13.5%	1 146	18.3%	2 901	46.4%	513	22.0%	123.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(536 475)	(536 475)	(171 371)	31.9%	(137 143)	25.6%	(160 186)	29.9%	(468 700)	87.4%	(149 998)	88.4%	6.8%
Suppliers and employees	(528 395)	(532 377)	(170 539)	32.3%	(136 527)	25.8%	(159 399)	29.9%	(466 465)	87.6%	(149 217)	88.4%	6.8%
Finance charges	(7 945)	(3 964)	(831)	10.5%	(484)	6.1%	(787)	19.9%	(2 102)	53.0%	(782)	81.6%	.7%
Transfers and grants	(134)	(134)	-	-	(133)	98.8%	-	-	(133)	98.8%	-	-	-
Net Cash from/(used) Operating Activities	77 278	91 583	(5 084)	(6.6%)	17 809	23.0%	47 247	51.6%	59 973	65.5%	26 518	61.8%	78.2%
Cash Flow from Investing Activities													
Receipts	550	1 250	1 879	341.6%	376	68.4%	149	11.9%	2 404	192.3%	229	37.3%	(35.1%)
Proceeds on disposal of PPE	-	700	125	-	13	-	4	.5%	142	20.2%	25	-	(84.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	550	550	1 753	318.8%	364	66.1%	145	26.4%	2 262	411.3%	205	26.9%	(29.2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 236)	(58 390)	(8 170)	15.3%	(7 355)	13.8%	(9 345)	16.0%	(24 870)	42.6%	(12 545)	35.5%	(25.5%)
Capital assets	(53 236)	(58 390)	(8 170)	15.3%	(7 355)	13.8%	(9 345)	16.0%	(24 870)	42.6%	(12 545)	35.5%	(25.5%)
Net Cash from/(used) Investing Activities	(52 686)	(57 140)	(6 291)	11.9%	(6 978)	13.2%	(9 197)	16.1%	(22 466)	39.3%	(12 316)	35.4%	(25.3%)
Cash Flow from Financing Activities													
Receipts	22	22	363	1 637.6%	161	723.8%	575	2 594.8%	1 099	4 956.7%	295	265.4%	94.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	22	22	363	1 637.6%	161	723.8%	575	2 594.8%	1 099	4 956.7%	295	265.4%	94.9%
Payments	(7 931)	(7 931)	(847)	10.7%	(942)	11.9%	(853)	10.8%	(2 641)	33.3%	(857)	89.1%	(.5%)
Repayment of borrowing	(7 931)	(7 931)	(847)	10.7%	(942)	11.9%	(853)	10.8%	(2 641)	33.3%	(857)	89.1%	(.5%)
Net Cash from/(used) Financing Activities	(7 909)	(7 909)	(484)	6.1%	(781)	9.9%	(277)	3.5%	(1 542)	19.5%	(562)	55.7%	(50.6%)
Net Increase/(Decrease) in cash held	16 683	26 534	(11 859)	(71.1%)	10 050	60.2%	37 773	142.4%	35 964	135.5%	13 641	687.8%	176.9%
Cash/cash equivalents at the year begin:	85 946	103 610	103 610	120.6%	91 752	106.8%	101 801	98.3%	103 610	100.0%	91 778	100.0%	10.9%
Cash/cash equivalents at the year end:	102 629	130 144	91 752	89.4%	101 801	99.2%	139 574	107.2%	139 574	107.2%	105 419	122.7%	32.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 921	40.3%	489	6.7%	266	3.7%	3 578	49.3%	7 255	10.4%	-	-	1 302
Trade and Other Receivables from Exchange Transactions - Electricity	27 024	93.3%	196	.7%	48	.2%	1 705	5.9%	28 972	41.7%	-	-	1 975
Receivables from Non-exchange Transactions - Property Rates	1 950	14.6%	255	1.9%	173	1.3%	10 990	82.2%	13 369	19.3%	-	-	2 671
Receivables from Exchange Transactions - Waste Water Management	1 587	27.0%	242	4.1%	182	3.1%	3 858	65.7%	5 869	8.5%	-	-	1 553
Receivables from Exchange Transactions - Waste Management	1 186	27.0%	189	4.3%	140	3.2%	2 872	65.5%	4 387	6.3%	-	-	1 097
Receivables from Exchange Transactions - Property Rental Debtors	47	4.5%	24	2.3%	81	7.7%	907	85.6%	1 060	1.5%	-	-	525
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	863	10.1%	242	2.8%	127	1.5%	7 294	85.6%	8 525	12.3%	-	-	4 686
Total By Income Source	35 577	51.2%	1 638	2.4%	1 017	1.5%	31 204	44.9%	69 437	100.0%	-	-	13 808
Debtors Age Analysis By Customer Group													
Organs of State	346	35.8%	45	4.7%	10	1.0%	564	58.4%	965	1.4%	-	-	204
Commercial	8 347	75.0%	61	.5%	44	.4%	2 683	24.1%	11 135	16.0%	-	-	1 388
Households	9 295	25.4%	1 327	3.6%	899	2.5%	25 087	68.5%	36 610	52.7%	-	-	10 239
Other	17 589	84.9%	205	1.0%	64	.3%	2 870	13.8%	20 727	29.9%	-	-	1 978
Total By Customer Group	35 577	51.2%	1 638	2.4%	1 017	1.5%	31 204	44.9%	69 437	100.0%	-	-	13 808

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	28 930	100.0%	-	-	-	-	-	-	28 930	93.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 976	94.2%	122	5.8%	-	-	-	-	2 098	6.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	30 906	99.6%	122	.4%	-	-	-	-	31 028	100.0%

Contact Details

Municipal Manager	Mr S A Mokweni	023 615 8000
Financial Manager	Mr B Brown	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	389 480	399 696	110 637	28.4%	106 481	27.3%	109 511	27.4%	326 628	81.7%	107 075	85.8%	2.3%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	170	170	(202)	(118.6%)	220	129.3%	301	177.3%	320	188.0%	2 313	1 403.7%	(87.0%)
Rental of facilities and equipment	132	132	26	19.5%	31	23.7%	24	18.2%	81	61.4%	27	63.5%	(12.0%)
Interest earned - external investments	40 188	48 000	2 777	6.9%	6 605	16.4%	14 270	29.7%	23 653	49.3%	6 235	40.3%	128.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	2	-	-	2	-	-	-	2	100.0%	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	115 317	112 864	13 996	12.1%	22 307	19.3%	34 218	30.3%	70 520	62.5%	42 526	76.0%	(19.5%)
Transfers recognised - operational	232 244	237 113	93 768	40.4%	77 098	33.2%	60 206	25.4%	231 072	97.5%	55 425	97.2%	8.6%
Other own revenue	1 429	1 415	272	19.0%	217	15.2%	491	34.7%	980	69.3%	548	102.4%	(10.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 480	399 696	64 655	16.6%	99 245	25.5%	100 773	25.2%	264 674	66.2%	104 521	64.3%	(3.6%)
Employee related costs	188 210	183 880	38 355	20.4%	50 458	26.8%	40 773	22.2%	129 585	70.5%	41 815	63.6%	(2.5%)
Remuneration of councillors	11 587	11 302	2 318	20.0%	2 701	23.3%	2 671	23.6%	7 690	68.0%	2 973	68.2%	(10.2%)
Debt impairment	126	3 128	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 313	10 618	-	-	5 004	53.7%	2 944	27.7%	7 948	74.9%	2 595	77.1%	13.4%
Finance charges	34	14	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	179 791	190 358	23 982	13.3%	41 083	22.9%	54 385	28.6%	119 450	62.8%	57 138	64.2%	(4.8%)
Loss on disposal of PPE	419	397	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	45 982		7 235		8 737		61 954		2 554		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	45 982		7 235		8 737		61 954		2 554		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	-	45 982		7 235		8 737		61 954		2 554		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	45 982		7 235		8 737		61 954		2 554		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	45 982		7 235		8 737		61 954		2 554		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	18 494	11 784	1 006	5.4%	6 503	35.2%	574	4.9%	8 083	68.6%	1 513	31.9%	(62.0%)
National Government	-	1 008	-	-	-	-	-	-	-	-	190	-	(100.0%)
Provincial Government	1 645	-	5	.3%	180	10.9%	132	-	317	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 645	1 008	5	.3%	180	10.9%	132	13.1%	317	31.4%	190	29.9%	(30.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 849	10 776	1 001	5.9%	6 323	37.5%	442	4.1%	7 766	72.1%	1 323	32.1%	(66.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 494	11 784	1 006	5.4%	6 503	35.2%	574	4.9%	8 083	68.6%	1 513	31.9%	(62.0%)
Governance and Administration	10 851	6 286	472	4.3%	3 777	34.8%	331	5.3%	4 580	72.9%	736	53.6%	(55.0%)
Executive & Council	4	1	-	-	-	-	-	-	-	-	-	79.3%	-
Budget & Treasury Office	203	130	-	-	31	15.1%	93	71.7%	124	95.4%	-	10.9%	(100.0%)
Corporate Services	10 644	6 155	472	4.4%	3 746	35.2%	238	3.9%	4 456	72.4%	736	55.8%	(67.6%)
Community and Public Safety	5 989	4 483	529	8.8%	2 541	42.4%	111	2.5%	3 182	71.0%	586	16.3%	(81.0%)
Community & Social Services	15	9	-	-	5	34.1%	-	-	5	59.2%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 949	4 446	529	8.9%	2 528	42.5%	111	2.5%	3 168	71.3%	586	15.9%	(81.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	25	29	-	-	8	32.8%	-	-	8	28.2%	-	100.0%	-
Economic and Environmental Services	1 655	1 015	5	.3%	185	11.2%	132	13.0%	322	31.7%	190	31.6%	(30.6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Road Transport	1 655	1 015	5	.3%	185	11.2%	132	13.0%	322	31.7%	190	29.9%	(30.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	389 480	399 696	120 193	30.9%	102 303	26.3%	109 827	27.5%	332 324	83.1%	107 950	89.5%	1.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	170	170	-	-	18	10.7%	-	-	18	10.7%	-	34.8%	-
Other revenue	116 878	114 413	23 648	20.2%	20 065	17.2%	35 351	30.9%	79 063	69.1%	46 578	88.3%	(24.1%)
Government - operating	232 244	237 113	93 768	40.4%	75 615	32.6%	60 206	25.4%	229 589	96.8%	55 137	97.6%	9.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	40 188	48 000	2 777	6.9%	6 605	16.4%	14 270	29.7%	23 653	49.3%	6 235	40.7%	128.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 041)	(385 540)	(67 466)	17.8%	(91 035)	24.0%	(103 378)	26.8%	(261 878)	67.9%	(102 420)	65.5%	.9%
Suppliers and employees	(380 007)	(385 540)	(67 466)	17.8%	(91 035)	24.0%	(103 378)	26.8%	(261 878)	67.9%	(102 420)	62.6%	.9%
Finance charges	(34)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	9 439	14 156	52 727	558.6%	11 269	119.4%	6 450	45.6%	70 445	497.6%	5 530	1 150.1%	16.6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 494)	(11 784)	(1 006)	5.4%	(6 503)	35.2%	(574)	4.9%	(8 083)	68.6%	(1 513)	31.9%	(62.0%)
Capital assets	(18 494)	(11 784)	(1 006)	5.4%	(6 503)	35.2%	(574)	4.9%	(8 083)	68.6%	(1 513)	31.9%	(62.0%)
Net Cash from/(used) Investing Activities	(18 494)	(11 784)	(1 006)	5.4%	(6 503)	35.2%	(574)	4.9%	(8 083)	68.6%	(1 513)	31.9%	(62.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 055)	2 373	51 721	(571.2%)	4 766	(52.6%)	5 875	247.6%	62 362	2 628.5%	4 017	(4 473.8%)	46.2%
Cash/cash equivalents at the year begin:	494 039	569 984	569 984	115.4%	621 705	125.8%	626 471	109.9%	569 984	100.0%	598 102	102.3%	4.7%
Cash/cash equivalents at the year end:	484 984	572 356	621 705	128.2%	626 471	129.2%	632 346	110.5%	632 346	110.5%	602 119	122.8%	5.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-
Total By Income Source	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-
Total By Customer Group	50	1.9%	140	5.4%	188	7.3%	2 211	85.4%	2 589	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	519	100.0%	-	-	-	-	-	-	519	100.0%
Total	519	100.0%	-	-	-	-	-	-	519	100.0%

Contact Details

Municipal Manager	Mr Michael Mgajo	021 888 5130
Financial Manager	Ms Fiona Du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	446 305	450 280	133 500	29.9%	102 117	22.9%	84 349	18.7%	319 966	71.1%	89 319	69.5%	(5.6%)
Property rates	83 766	83 267	43 899	52.4%	13 284	15.9%	12 196	14.6%	69 379	83.3%	11 238	83.7%	8.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 184	79 248	22 593	28.9%	18 800	24.0%	19 770	24.9%	61 163	77.2%	18 636	74.7%	6.1%
Service charges - water revenue	49 219	59 743	13 372	27.2%	15 090	30.7%	20 824	34.9%	49 286	82.5%	13 709	71.7%	51.9%
Service charges - sanitation revenue	24 572	24 572	5 726	23.3%	4 863	19.8%	9 833	40.0%	20 422	83.1%	5 679	75.0%	73.2%
Service charges - refuse revenue	27 394	27 212	6 870	25.1%	6 815	24.9%	6 904	25.4%	20 588	75.7%	6 035	73.8%	14.4%
Service charges - other	369	369	(1 740)	(470.9%)	(692)	(187.2%)	(3 174)	(859.1%)	(5 606)	(1 517.3%)	(896)	(114.8%)	254.4%
Rental of facilities and equipment	1 623	1 613	334	20.6%	585	36.0%	392	24.3%	1 311	81.3%	315	63.9%	24.4%
Interest earned - external investments	5 000	5 500	1 371	27.4%	1 590	31.8%	1 195	21.7%	4 156	75.6%	1 692	92.7%	(29.4%)
Interest earned - outstanding debtors	7 212	8 000	2 284	31.7%	2 227	30.9%	2 650	33.1%	7 161	89.5%	2 092	82.2%	26.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	27 045	22 045	1 124	4.2%	856	3.2%	1 220	5.5%	3 200	14.5%	1 900	19.2%	(35.8%)
Licences and permits	2 598	1 875	459	17.7%	438	16.8%	585	31.2%	1 481	79.0%	688	71.6%	(14.9%)
Agency services	2 814	2 814	694	24.7%	706	25.1%	737	26.2%	2 137	75.9%	740	82.4%	(.4%)
Transfers recognised - operational	130 563	127 306	33 777	25.9%	31 175	23.9%	6 930	5.4%	71 882	56.5%	25 616	66.7%	(72.9%)
Other own revenue	3 564	4 336	2 738	76.8%	6 381	179.1%	4 289	98.9%	13 408	309.2%	1 876	112.1%	128.6%
Gains on disposal of PPE	2 382	2 382	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	468 448	476 067	86 567	18.5%	110 466	23.6%	93 111	19.6%	290 144	60.9%	104 710	61.3%	(11.1%)
Employee related costs	171 730	170 177	38 651	22.5%	40 689	23.7%	37 860	22.2%	117 201	68.9%	34 858	68.1%	8.6%
Remuneration of councillors	10 990	10 416	2 259	20.6%	2 503	22.8%	2 566	24.6%	7 328	70.4%	2 483	69.2%	3.4%
Debt impairment	43 654	50 091	10 913	25.0%	10 913	25.0%	13 488	26.9%	35 315	70.5%	12 239	66.1%	10.2%
Depreciation and asset impairment	27 263	31 252	-	-	13 631	50.0%	5 454	17.5%	19 086	61.1%	17 426	76.1%	(68.7%)
Finance charges	12 762	15 462	2 245	17.6%	2 299	18.0%	107	.7%	4 652	30.1%	1 957	56.8%	(94.5%)
Bulk purchases	67 129	67 129	15 889	23.7%	14 951	22.3%	14 727	21.9%	45 568	67.9%	13 634	68.0%	8.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	23 320	22 738	2 807	12.0%	3 987	17.1%	3 823	16.8%	10 618	46.7%	3 933	45.7%	(2.8%)
Transfers and grants	1 500	2 300	373	24.9%	791	52.7%	390	17.0%	1 554	67.6%	466	80.9%	(16.3%)
Other expenditure	110 101	106 503	13 428	12.2%	20 700	18.8%	14 694	13.8%	48 823	45.8%	17 713	49.0%	(17.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 143)	(25 787)	46 933		(8 349)		(8 762)		29 822		(15 391)		
Transfers recognised - capital	34 366	45 837	3 309	9.6%	9 888	28.8%	1 969	4.3%	15 167	33.1%	816	33.3%	141.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 222	20 050	50 242		1 539		(6 793)		44 989		(14 575)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	58 031	79 336	8 314	14.3%	15 026	25.9%	7 637	9.6%	30 976	39.0%	6 694	32.5%	14.1%
National Government	27 153	27 052	2 726	10.0%	10 238	37.7%	1 815	6.7%	14 779	54.6%	1 965	38.0%	(7.7%)
Provincial Government	7 213	14 378	542	7.5%	1	-	521	3.6%	1 064	7.4%	239	28.8%	117.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	6 073	-	-	-	-	97	1.6%	97	1.6%	-	-	(100.0%)
Transfers recognised - capital	34 366	47 504	3 268	9.5%	10 239	29.8%	2 433	5.1%	15 940	33.6%	2 204	35.2%	10.4%
Borrowing	11 359	13 789	3 680	32.4%	2 124	18.7%	3 562	25.8%	9 366	67.9%	712	28.0%	399.9%
Internally generated funds	12 307	18 043	1 366	11.1%	2 662	21.6%	1 642	9.1%	5 671	31.4%	3 777	30.2%	(56.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 031	79 336	8 314	14.3%	15 026	25.9%	7 637	9.6%	30 976	39.0%	6 694	32.5%	14.1%
Governance and Administration	2 681	5 709	1 022	38.1%	266	9.9%	457	8.0%	1 745	30.6%	2 230	44.3%	(79.5%)
Executive & Council	1 798	2 080	28	1.6%	226	12.6%	163	7.8%	417	20.1%	482	69.5%	(66.2%)
Budget & Treasury Office	40	40	4	10.5%	-	-	-	-	4	10.5%	-	4.1%	-
Corporate Services	843	3 589	990	117.4%	40	4.8%	294	8.2%	1 324	36.9%	1 748	39.5%	(83.2%)
Community and Public Safety	8 949	17 431	855	9.6%	100	1.1%	886	5.1%	1 841	10.6%	438	21.5%	102.3%
Community & Social Services	826	1 355	2	.2%	4	.5%	135	10.0%	141	10.4%	1	.3%	9 365.5%
Sport And Recreation	750	1 552	312	41.5%	80	10.7%	217	14.0%	609	39.2%	197	5.0%	10.1%
Public Safety	160	145	-	-	15	9.5%	12	8.6%	28	19.0%	-	4.4%	(100.0%)
Housing	7 213	14 378	542	7.5%	1	-	521	3.6%	1 064	7.4%	239	30.8%	117.9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 526	5 174	195	12.8%	232	15.2%	97	1.9%	524	10.1%	192	9.3%	(49.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 526	5 174	195	12.8%	232	15.2%	97	1.9%	524	10.1%	192	9.3%	(49.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	44 875	51 022	6 242	13.9%	14 427	32.1%	6 198	12.1%	26 866	52.7%	3 834	36.2%	61.6%
Electricity	11 743	11 957	751	6.4%	6 232	53.1%	986	8.2%	7 969	66.6%	2 392	37.0%	(58.8%)
Water	8 616	11 959	2 600	30.2%	1 090	12.7%	851	7.1%	4 541	38.0%	577	13.6%	47.6%
Waste Water Management	21 130	23 719	2 118	10.0%	5 880	27.8%	3 876	16.3%	11 875	50.1%	866	51.2%	347.7%
Waste Management	3 386	3 386	772	22.8%	1 225	36.2%	485	14.3%	2 481	73.3%	-	3.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	431 140	442 478	141 761	32.9%	137 336	31.9%	122 803	27.8%	401 900	90.8%	170 516	100.1%	(28.0%)
Property rates, penalties and collection charges	79 564	74 941	33 660	42.3%	19 194	24.1%	13 865	18.5%	66 719	89.0%	13 243	78.9%	4.7%
Service charges	159 063	172 030	46 011	28.9%	41 958	26.4%	49 410	28.7%	137 379	79.9%	42 201	70.2%	17.1%
Other revenue	17 662	15 486	19 721	111.7%	22 786	129.0%	19 208	124.0%	61 716	398.5%	68 150	632.1%	(71.8%)
Government - operating	130 563	125 486	31 256	23.9%	25 398	19.5%	20 137	16.0%	76 791	61.2%	20 047	49.8%	.5%
Government - capital	34 366	45 036	10 660	31.0%	27 290	79.4%	19 297	42.8%	57 248	127.1%	25 743	194.0%	(25.0%)
Interest	9 923	9 500	452	4.6%	709	7.1%	886	9.3%	2 047	21.5%	1 133	19.6%	(21.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(396 004)	(382 039)	(112 190)	28.3%	(112 445)	28.4%	(95 190)	24.9%	(319 825)	83.7%	(142 060)	93.2%	(33.0%)
Suppliers and employees	(383 043)	(366 374)	(109 760)	28.7%	(109 747)	28.7%	(92 821)	25.3%	(312 328)	85.2%	(139 636)	94.2%	(33.5%)
Finance charges	(11 462)	(13 365)	(2 245)	19.6%	(2 299)	20.1%	(2 179)	16.3%	(6 723)	50.3%	(1 957)	62.9%	11.3%
Transfers and grants	(1 500)	(2 300)	(185)	12.3%	(399)	26.6%	(190)	8.3%	(774)	33.7%	(466)	61.3%	(59.2%)
Net Cash from/(used) Operating Activities	35 136	60 439	29 571	84.2%	24 891	70.8%	27 613	45.7%	82 075	135.8%	28 457	166.8%	(3.0%)
Cash Flow from Investing Activities													
Receipts	(7 457)	2 383	47	(.6%)	164	(2.2%)	356	14.9%	567	23.8%	50	2.8%	612.0%
Proceeds on disposal of PPE	2 382	2 382	-	-	110	4.6%	287	12.0%	396	16.6%	4	-	6 442.0%
Decrease in non-current debtors	(7)	1	0	(3.6%)	0	(7.2%)	0	27.7%	1	83.2%	0	-	-
Decrease in other non-current receivables	-	-	47	-	54	-	69	-	170	-	45	2 125.2%	51.9%
Decrease (increase) in non-current investments	(9 832)	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 031)	(79 336)	(8 314)	14.3%	(15 026)	25.9%	(7 578)	9.6%	(30 918)	39.0%	(6 711)	32.5%	12.9%
Capital assets	(58 031)	(79 336)	(8 314)	14.3%	(15 026)	25.9%	(7 578)	9.6%	(30 918)	39.0%	(6 711)	32.5%	12.9%
Net Cash from/(used) Investing Activities	(65 488)	(76 953)	(8 267)	12.6%	(14 862)	22.7%	(7 222)	9.4%	(30 351)	39.4%	(6 661)	36.7%	8.4%
Cash Flow from Financing Activities													
Receipts	11 607	14 047	103	.9%	183	1.6%	117	.8%	403	2.9%	76	2.7%	55.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 359	13 789	-	-	-	-	-	-	-	-	-	.2%	-
Increase (decrease) in consumer deposits	248	258	103	41.5%	183	73.8%	117	45.5%	403	156.2%	76	166.5%	55.5%
Payments	(7 626)	(7 486)	(1 062)	13.9%	(1 528)	20.0%	(1 126)	15.0%	(3 715)	49.6%	(1 646)	69.8%	(31.6%)
Repayment of borrowing	(7 626)	(7 486)	(1 062)	13.9%	(1 528)	20.0%	(1 126)	15.0%	(3 715)	49.6%	(1 646)	69.8%	(31.6%)
Net Cash from/(used) Financing Activities	3 981	6 561	(959)	(24.1%)	(1 345)	(33.8%)	(1 008)	(15.4%)	(3 312)	(50.5%)	(1 570)	(61.7%)	(35.8%)
Net Increase/(Decrease) in cash held	(26 372)	(9 953)	20 345	(77.1%)	8 684	(32.9%)	19 383	(194.7%)	48 412	(486.4%)	20 226	(248.8%)	(4.2%)
Cash/cash equivalents at the year begin:	50 928	56 442	67 168	131.9%	87 514	171.8%	96 198	170.4%	67 168	119.0%	101 695	114.4%	(5.4%)
Cash/cash equivalents at the year end:	24 556	46 489	87 514	356.4%	96 198	391.7%	115 580	248.6%	115 580	248.6%	121 920	239.4%	(5.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 064	20.5%	2 181	6.3%	2 120	6.2%	23 023	66.9%	34 389	21.0%	-	-	22 747
Trade and Other Receivables from Exchange Transactions - Electricity	3 413	75.5%	519	11.5%	152	3.4%	438	9.7%	4 522	2.8%	-	-	436
Receivables from Non-exchange Transactions - Property Rates	1 041	3.9%	1 318	5.0%	687	2.6%	23 570	88.6%	26 616	16.3%	-	-	46 558
Receivables from Exchange Transactions - Waste Water Management	2 000	7.6%	1 168	4.4%	888	3.4%	22 207	84.6%	26 264	16.0%	-	-	21 780
Receivables from Exchange Transactions - Waste Management	2 696	8.3%	1 443	4.4%	1 056	3.3%	27 286	84.0%	32 482	19.8%	-	-	26 797
Receivables from Exchange Transactions - Property Rental Debtors	(10)	102.1%	-	-	-	-	0	(2.1%)	(10)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	29 220	100.0%	29 220	17.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 145)	(20.8%)	467	4.5%	373	3.6%	11 609	112.7%	10 303	6.3%	-	-	11 570
Total By Income Source	14 060	8.6%	7 096	4.3%	5 277	3.2%	137 353	83.9%	163 786	100.0%	-	-	129 888
Debtors Age Analysis By Customer Group													
Organs of State	(313)	(11.4%)	186	6.8%	80	2.9%	2 784	101.7%	2 738	1.7%	-	-	-
Commercial	3 283	25.5%	1 737	13.5%	575	4.5%	7 264	56.5%	12 860	7.9%	-	-	-
Households	5 926	4.6%	4 513	3.5%	3 668	2.8%	115 223	89.1%	129 330	79.0%	-	-	-
Other	5 163	27.4%	659	3.5%	954	5.1%	12 082	64.1%	18 858	11.5%	-	-	129 888
Total By Customer Group	14 060	8.6%	7 096	4.3%	5 277	3.2%	137 353	83.9%	163 786	100.0%	-	-	129 888

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 226	100.0%	-	-	-	-	-	-	1 226	99.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	.1%
Total	1 227	100.0%	-	-	-	-	-	-	1 227	100.0%

Contact Details

Municipal Manager		
Financial Manager	Mr D Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	993 175	1 004 305	269 961	27.2%	272 494	27.4%	260 828	26.0%	803 284	80.0%	244 027	77.8%	6.9%
Property rates	180 591	189 791	51 528	28.5%	48 346	26.8%	48 633	25.6%	148 507	78.2%	40 491	76.2%	20.1%
Property rates - penalties and collection charges	848	848	83	9.8%	76	8.9%	64	7.6%	223	26.3%	118	52.6%	(45.6%)
Service charges - electricity revenue	356 959	351 822	89 251	25.0%	87 730	24.6%	92 402	26.3%	269 383	76.6%	79 678	71.8%	16.0%
Service charges - water revenue	111 544	113 744	25 076	22.5%	29 977	26.9%	35 487	31.2%	90 540	79.6%	34 584	83.2%	2.6%
Service charges - sanitation revenue	72 318	74 318	17 867	24.7%	19 718	27.3%	21 834	29.4%	59 419	80.0%	19 844	81.5%	10.0%
Service charges - refuse revenue	65 510	65 510	16 403	25.0%	16 517	25.2%	16 607	25.3%	49 527	75.6%	15 427	77.7%	7.6%
Service charges - other	722	722	181	25.0%	126	17.5%	176	24.4%	483	66.9%	154	39.2%	14.4%
Rental of facilities and equipment	4 728	4 728	1 227	25.9%	1 369	29.0%	1 195	25.3%	3 791	80.2%	(2 664)	71.4%	(144.9%)
Interest earned - external investments	10 489	15 489	3 668	35.0%	6 897	65.7%	4 821	31.1%	15 385	99.3%	3 540	104.8%	36.2%
Interest earned - outstanding debtors	2 756	2 756	693	25.1%	657	23.8%	692	25.1%	2 041	74.0%	764	85.8%	(9.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31 143	31 143	8 546	27.4%	8 080	25.9%	7 625	24.5%	24 252	77.9%	7 503	65.2%	1.6%
Licences and permits	2 330	2 330	635	27.3%	563	24.1%	691	29.7%	1 889	81.1%	772	85.0%	(10.5%)
Agency services	3 220	3 220	855	26.5%	833	25.9%	867	26.9%	2 555	79.4%	868	80.6%	(.1%)
Transfers recognised - operational	126 313	121 725	48 525	38.4%	40 042	31.7%	22 825	18.8%	111 393	91.5%	32 496	91.6%	(29.8%)
Other own revenue	23 702	24 204	5 424	22.9%	11 562	48.8%	6 910	28.5%	23 896	98.7%	10 451	87.6%	(33.9%)
Gains on disposal of PPE	-	1 954	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 072 995	1 072 964	226 649	21.1%	271 271	25.3%	241 141	22.5%	739 060	68.9%	232 783	67.9%	3.6%
Employee related costs	314 204	310 496	67 526	21.5%	84 479	26.9%	74 426	24.0%	226 431	72.9%	73 801	73.0%	.8%
Remuneration of councillors	9 110	9 507	2 176	23.9%	2 242	24.6%	2 271	23.9%	6 689	70.4%	2 374	74.1%	(4.3%)
Debt impairment	23 888	23 888	5 972	25.0%	5 972	25.0%	5 972	25.0%	17 916	75.0%	5 698	75.0%	4.8%
Depreciation and asset impairment	117 690	127 347	29 423	25.0%	29 423	25.0%	36 339	28.5%	95 184	74.7%	27 828	75.0%	30.6%
Finance charges	46 421	46 421	3 185	6.9%	13 354	28.8%	7 902	17.0%	24 441	52.7%	5 662	45.2%	39.6%
Bulk purchases	210 763	206 563	50 837	24.1%	47 638	22.6%	47 185	22.8%	145 660	70.5%	43 563	70.8%	8.3%
Other Materials	75 048	69 992	21 943	29.2%	21 220	28.3%	8 168	11.7%	51 331	73.3%	19 769	69.2%	(58.7%)
Contracted services	158 368	161 148	19 977	12.6%	35 361	22.3%	34 690	21.5%	90 028	55.9%	39 665	53.0%	(12.5%)
Transfers and grants	57 479	57 479	14 032	24.4%	13 848	24.1%	14 141	24.6%	42 021	73.1%	13 206	77.9%	7.1%
Other expenditure	60 024	60 123	11 579	19.3%	17 733	29.5%	10 047	16.7%	39 359	65.5%	1 218	60.7%	725.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(79 820)	(68 659)	43 313		1 223		19 687		64 223		11 244		
Transfers recognised - capital	44 462	36 381	2 540	5.7%	6 748	15.2%	7 069	19.4%	16 357	45.0%	5 644	55.9%	25.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(35 358)	(32 278)	45 853		7 971		26 756		80 580		16 889		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	88 356	86 266	6 440	7.3%	13 789	15.6%	14 574	16.9%	34 804	40.3%	10 296	55.0%	41.5%
National Government	26 030	25 530	2 479	9.5%	6 248	24.0%	6 319	24.7%	15 046	58.9%	3 213	37.7%	96.7%
Provincial Government	13 932	9 851	-	-	500	3.6%	544	5.5%	1 044	10.6%	2 928	84.4%	(81.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 500	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 462	35 381	2 479	5.7%	6 748	15.5%	6 862	19.4%	16 089	45.5%	6 140	60.1%	11.8%
Borrowing	33 824	35 854	3 900	11.5%	3 701	10.9%	3 864	10.8%	11 465	32.0%	3 151	48.1%	22.6%
Internally generated funds	9 608	13 569	62	.6%	3 340	34.8%	3 848	28.4%	7 250	53.4%	869	41.9%	342.9%
Public contributions and donations	1 462	1 462	-	-	-	-	-	-	-	-	136	94.4%	(100.0%)
Capital Expenditure Standard Classification	88 356	86 266	6 440	7.3%	13 789	15.6%	14 574	16.9%	34 804	40.3%	10 296	55.0%	41.5%
Governance and Administration	855	975	20	2.3%	222	26.0%	10	1.0%	252	25.8%	324	19.3%	(97.0%)
Executive & Council	46	71	6	12.3%	32	69.4%	-	-	38	53.0%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	809	904	14	1.7%	190	23.5%	10	1.1%	214	23.7%	324	19.3%	(97.0%)
Community and Public Safety	19 502	16 927	102	.5%	1 943	10.0%	2 674	15.8%	4 719	27.9%	3 074	76.0%	(13.0%)
Community & Social Services	2 995	2 019	-	-	13	.5%	84	4.1%	97	4.8%	484	80.3%	(82.7%)
Sport And Recreation	2 545	1 903	92	3.6%	480	18.8%	20	1.1%	592	31.1%	81	9.5%	(75.2%)
Public Safety	1 080	2 280	10	.9%	103	9.6%	697	30.6%	810	35.5%	39	56.3%	1 691.6%
Housing	12 882	10 725	-	-	1 346	10.5%	1 873	17.5%	3 220	30.0%	2 470	88.6%	(24.2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 933	12 178	932	7.2%	1 284	9.9%	5 693	46.7%	7 909	64.9%	2 692	50.4%	111.4%
Planning and Development	183	433	-	-	85	46.7%	7	1.5%	92	21.3%	4	14.6%	83.6%
Road Transport	12 750	11 745	932	7.3%	1 198	9.4%	5 686	48.4%	7 817	66.6%	2 689	50.5%	111.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	55 066	56 186	5 387	9.8%	10 340	18.8%	6 198	11.0%	21 925	39.0%	4 206	45.2%	47.3%
Electricity	21 799	23 404	1 368	6.3%	5 627	25.8%	2 247	9.6%	9 242	39.5%	2 754	43.3%	(18.4%)
Water	15 021	15 589	1 773	11.8%	2 277	15.2%	2 778	17.8%	6 828	43.8%	1 239	58.9%	124.2%
Waste Water Management	18 231	17 179	2 246	12.3%	2 435	13.4%	1 169	6.8%	5 851	34.1%	213	29.3%	449.7%
Waste Management	15	15	-	-	1	7.3%	3	19.0%	4	26.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 018 029	1 048 893	273 109	26.8%	283 175	27.8%	266 402	25.4%	822 686	78.4%	250 131	72.5%	6.5%
Property rates, penalties and collection charges	177 978	188 484	49 251	27.7%	35 453	19.9%	39 779	21.1%	124 483	66.0%	40 139	60.1%	(.9%)
Service charges	595 436	599 207	149 206	25.1%	170 596	28.7%	172 984	28.9%	492 786	82.2%	151 148	75.7%	14.4%
Other revenue	60 595	85 851	19 225	31.7%	22 782	37.6%	18 233	21.2%	60 241	70.2%	16 400	58.6%	11.2%
Government - operating	126 313	121 725	48 525	38.4%	40 042	31.7%	22 825	18.8%	111 393	91.5%	32 496	91.6%	(29.8%)
Government - capital	44 462	35 381	2 540	5.7%	6 748	15.2%	7 069	20.0%	16 357	46.2%	5 644	55.9%	25.2%
Interest	13 245	18 245	4 361	32.9%	7 553	57.0%	5 512	30.2%	17 426	95.5%	4 304	100.7%	28.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(914 939)	(946 434)	(207 363)	22.7%	(240 856)	26.3%	(189 797)	20.1%	(638 016)	67.4%	(184 609)	61.0%	2.8%
Suppliers and employees	(811 039)	(842 534)	(190 146)	23.4%	(213 654)	26.3%	(167 754)	19.9%	(571 554)	67.8%	(165 741)	60.9%	1.2%
Finance charges	(46 421)	(46 421)	(3 185)	6.9%	(13 354)	28.8%	(7 902)	17.0%	(24 441)	52.7%	(5 662)	45.2%	39.6%
Transfers and grants	(57 479)	(57 479)	(14 032)	24.4%	(13 848)	24.1%	(14 141)	24.6%	(42 021)	73.1%	(13 206)	77.9%	7.1%
Net Cash from/(used) Operating Activities	103 090	102 460	65 745	63.8%	42 320	41.1%	76 605	74.8%	184 669	180.2%	65 522	177.2%	16.9%
Cash Flow from Investing Activities													
Receipts	(6 860)	(4 696)	(2 038)	29.7%	(2 965)	43.2%	(1 631)	34.7%	(6 634)	141.3%	(1 739)	81.4%	(6.2%)
Proceeds on disposal of PPE	-	2 954	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	13	13	0	2.9%	7	57.1%	0	3.1%	8	63.2%	1	51.1%	(52.7%)
Decrease (increase) in non-current investments	(6 873)	(7 663)	(2 038)	29.7%	(2 973)	43.2%	(1 631)	21.3%	(6 642)	86.7%	(1 740)	81.3%	(6.2%)
Payments	(88 356)	(86 266)	(6 440)	7.3%	(13 786)	15.6%	(14 577)	16.9%	(34 804)	40.3%	(10 296)	55.0%	41.6%
Capital assets	(88 356)	(86 266)	(6 440)	7.3%	(13 786)	15.6%	(14 577)	16.9%	(34 804)	40.3%	(10 296)	55.0%	41.6%
Net Cash from/(used) Investing Activities	(95 217)	(90 963)	(8 478)	8.9%	(16 752)	17.6%	(16 208)	17.8%	(41 438)	45.6%	(12 035)	56.5%	34.7%
Cash Flow from Financing Activities													
Receipts	32 628	32 426	(7 882)	(24.2%)	256	.8%	30 507	94.1%	22 881	70.6%	775	5.2%	3 834.7%
Short term loans	-	(60)	(36)	-	(24)	-	-	-	(60)	100.0%	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	30 000	100.0%	30 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	2 628	2 486	(7 846)	(298.5%)	280	10.6%	507	20.4%	(7 059)	(284.0%)	775	66.1%	(34.6%)
Payments	(26 841)	(26 760)	(4 844)	18.0%	(8 032)	29.9%	(5 136)	19.2%	(18 012)	67.3%	(2 749)	59.8%	86.8%
Repayment of borrowing	(26 841)	(26 760)	(4 844)	18.0%	(8 032)	29.9%	(5 136)	19.2%	(18 012)	67.3%	(2 749)	59.8%	86.8%
Net Cash from/(used) Financing Activities	5 787	5 666	(12 725)	(219.9%)	(7 777)	(134.4%)	25 371	447.8%	4 869	85.9%	(1 973)	(171.0%)	(1 385.7%)
Net Increase/(Decrease) in cash held	13 660	17 163	44 541	326.1%	17 791	130.2%	85 768	499.7%	148 100	862.9%	51 514	(2 179.8%)	66.5%
Cash/cash equivalents at the year begin:	100 467	174 781	174 781	174.0%	219 322	218.3%	237 113	135.7%	174 781	100.0%	151 990	100.0%	56.0%
Cash/cash equivalents at the year end:	114 127	191 944	219 322	192.2%	237 113	207.8%	322 881	168.2%	322 881	168.2%	203 504	202.6%	58.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	12 947	73.9%	459	2.6%	339	1.9%	3 782	21.6%	17 528	20.2%	400	2.3%	3 916
Trade and Other Receivables from Exchange Transactions - Electricity	13 477	77.0%	347	2.0%	187	1.1%	3 489	19.9%	17 501	20.2%	44	.3%	4 428
Receivables from Non-exchange Transactions - Property Rates	16 563	77.9%	444	2.1%	288	1.4%	3 971	18.7%	21 266	24.5%	28	.1%	4 964
Receivables from Exchange Transactions - Waste Water Management	6 574	70.1%	245	2.6%	176	1.9%	2 383	25.4%	9 377	10.8%	15	.2%	2 329
Receivables from Exchange Transactions - Waste Management	4 866	70.7%	135	2.0%	95	1.4%	1 782	25.9%	6 878	7.9%	15	.2%	1 834
Receivables from Exchange Transactions - Property Rental Debtors	563	72.7%	12	1.5%	9	1.2%	190	24.6%	774	.9%	3	.4%	219
Interest on Arrear Debtor Accounts	71	1.1%	25	.4%	30	.5%	6 119	98.0%	6 244	7.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 908	26.5%	130	1.8%	184	2.6%	4 968	69.1%	7 191	8.3%	48	.7%	2 143
Total By Income Source	56 967	65.7%	1 799	2.1%	1 308	1.5%	26 685	30.8%	86 758	100.0%	553	.6%	19 831
Debtors Age Analysis By Customer Group													
Organs of State	875	41.5%	75	3.6%	21	1.0%	1 136	53.9%	2 108	2.4%	42	2.0%	238
Commercial	7 539	83.8%	225	2.5%	269	3.0%	960	10.7%	8 994	10.4%	21	.2%	717
Households	48 920	64.9%	1 477	2.0%	993	1.3%	23 972	31.8%	75 362	86.9%	490	.6%	18 874
Other	(367)	(124.9%)	21	7.0%	25	8.4%	616	209.5%	294	.3%	-	-	2
Total By Customer Group	56 967	65.7%	1 799	2.1%	1 308	1.5%	26 685	30.8%	86 758	100.0%	553	.6%	19 831

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 594	100.0%	-	-	-	-	-	-	2 594	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 594	100.0%	-	-	-	-	-	-	2 594	100.0%

Contact Details

Municipal Manager	Mr Coenie Groenewald	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	278 599	270 897	81 825	29.4%	56 512	20.3%	60 799	22.4%	199 136	73.5%	56 604	77.4%	7.4%
Property rates	54 671	54 429	31 623	57.8%	7 662	14.0%	7 662	14.1%	46 947	86.3%	6 751	86.4%	13.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 198	96 145	23 890	25.1%	23 875	25.1%	23 970	24.9%	71 735	74.6%	21 487	73.2%	11.6%
Service charges - water revenue	22 393	23 693	5 326	23.8%	6 028	26.9%	7 158	30.2%	18 512	78.1%	6 268	80.1%	14.2%
Service charges - sanitation revenue	7 528	10 348	2 732	36.3%	2 940	39.1%	2 946	28.5%	8 619	83.3%	2 662	114.5%	10.7%
Service charges - refuse revenue	13 604	17 106	4 222	31.0%	4 235	31.1%	4 253	24.9%	12 710	74.3%	3 837	99.3%	10.8%
Service charges - other	-	(8 684)	(2 169)	-	(2 245)	-	(2 265)	26.1%	(6 678)	76.9%	(2 049)	-	10.5%
Rental of facilities and equipment	7 664	7 712	2 158	28.2%	2 386	31.1%	1 980	25.7%	6 524	84.6%	1 897	86.0%	4.3%
Interest earned - external investments	1 900	2 050	375	19.7%	449	23.6%	619	30.2%	1 442	70.4%	490	66.4%	26.2%
Interest earned - outstanding debtors	876	876	317	36.2%	405	46.2%	429	49.0%	1 151	131.3%	319	105.7%	34.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 538	8 540	494	5.8%	445	5.2%	576	6.7%	1 515	17.7%	635	18.8%	(9.3%)
Licences and permits	347	347	89	25.8%	84	24.3%	135	39.0%	309	89.1%	109	89.0%	24.1%
Agency services	1 374	1 374	287	20.9%	326	23.7%	555	40.4%	1 168	85.0%	574	83.8%	(3.4%)
Transfers recognised - operational	60 025	51 293	11 490	19.1%	8 953	14.9%	10 661	20.8%	31 104	60.6%	12 520	89.2%	(14.9%)
Other own revenue	4 481	5 669	990	22.1%	968	21.6%	2 121	37.4%	4 079	72.0%	1 104	70.8%	92.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	0	182.5%	(100.0%)
Operating Expenditure	297 385	287 917	65 444	22.0%	57 126	19.2%	61 368	21.3%	183 938	63.9%	56 983	68.2%	7.7%
Employee related costs	101 847	101 992	23 687	23.3%	23 721	23.3%	28 496	27.9%	75 904	74.4%	22 850	74.6%	24.7%
Remuneration of councillors	4 786	4 786	1 053	22.0%	1 115	23.3%	1 116	23.3%	3 284	68.6%	1 000	72.0%	11.5%
Debt impairment	7 400	7 400	803	10.8%	803	10.8%	803	10.8%	2 408	32.5%	869	34.8%	(7.6%)
Depreciation and asset impairment	10 888	10 888	2 411	22.1%	1 884	17.3%	3 262	30.0%	7 558	69.4%	3 193	57.1%	2.2%
Finance charges	8 527	8 527	1 210	14.2%	1 213	14.2%	1 263	14.8%	3 686	43.2%	1 058	42.6%	19.4%
Bulk purchases	75 101	75 021	23 780	31.7%	15 344	20.4%	11 676	15.6%	50 800	67.7%	14 803	69.8%	(21.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 778	9 298	938	8.7%	1 687	15.7%	1 612	17.3%	4 237	45.6%	1 402	37.9%	15.0%
Transfers and grants	1 783	1 783	645	36.2%	355	19.9%	360	20.2%	1 360	76.3%	541	79.2%	(33.4%)
Other expenditure	76 276	68 223	10 916	14.3%	11 006	14.4%	12 780	18.7%	34 702	50.9%	11 268	69.8%	13.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(18 786)	(17 020)	16 381		(615)		(569)		15 198		(379)		
Transfers recognised - capital	11 931	11 902	583	4.9%	1 488	12.5%	2 300	19.3%	4 371	36.7%	2 104	35.7%	9.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 855)	(5 118)	16 964		873		1 731		19 568		1 725		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	24 632	25 452	2 306	9.4%	2 620	10.6%	6 136	24.1%	11 062	43.5%	3 300	37.6%	85.9%
National Government	10 476	10 464	1 240	11.8%	810	7.7%	3 420	32.7%	5 469	52.3%	1 612	44.1%	112.1%
Provincial Government	1 455	1 529	-	-	120	8.3%	123	8.0%	243	15.9%	147	23.3%	(16.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 931	11 992	1 240	10.4%	930	7.8%	3 543	29.5%	5 712	47.6%	1 759	43.0%	101.4%
Borrowing	3 750	4 053	20	.5%	702	18.7%	622	15.3%	1 344	33.2%	1 016	79.4%	(38.8%)
Internally generated funds	8 951	9 407	1 046	11.7%	988	11.0%	1 972	21.0%	4 006	42.6%	526	17.8%	275.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 632	25 452	2 306	9.4%	2 620	10.6%	6 136	24.1%	11 062	43.5%	3 300	37.6%	85.9%
Governance and Administration	3 298	3 275	560	17.0%	323	9.8%	982	30.0%	1 865	56.9%	202	45.8%	386.5%
Executive & Council	520	573	-	-	13	2.4%	11	1.9%	24	4.1%	8	99.1%	32.0%
Budget & Treasury Office	419	369	244	58.2%	2	.6%	-	-	246	66.7%	0	78.8%	(100.0%)
Corporate Services	2 358	2 333	316	13.4%	308	13.1%	971	41.6%	1 595	68.4%	193	45.0%	402.4%
Community and Public Safety	3 423	3 249	65	1.9%	1 005	29.4%	606	18.7%	1 677	51.6%	1 165	32.3%	(48.0%)
Community & Social Services	1 453	1 048	-	-	238	16.4%	220	21.0%	459	43.8%	698	15.7%	(68.4%)
Sport And Recreation	1 941	1 970	65	3.4%	767	39.5%	160	8.1%	993	50.4%	322	78.8%	(50.2%)
Public Safety	29	231	-	-	-	-	225	97.4%	225	97.4%	-	60.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	144	87.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 737	9 949	1 055	10.8%	762	7.8%	2 919	29.3%	4 736	47.6%	371	15.7%	687.4%
Planning and Development	1 702	1 459	872	51.2%	209	12.3%	39	2.7%	1 120	76.8%	5	-	693.8%
Road Transport	8 035	8 490	183	2.3%	552	6.9%	2 880	33.9%	3 616	42.6%	366	15.6%	687.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 174	8 978	626	7.7%	530	6.5%	1 629	18.1%	2 785	31.0%	1 563	49.3%	4.2%
Electricity	3 640	3 624	421	11.6%	153	4.2%	1 060	29.3%	1 634	45.1%	268	44.3%	296.4%
Water	3 656	3 761	204	5.6%	378	10.3%	519	13.8%	1 100	29.3%	1	.2%	42 610.9%
Waste Water Management	877	1 580	-	-	-	-	35	2.2%	35	2.2%	1 294	104.0%	(97.3%)
Waste Management	-	14	-	-	-	-	15	113.9%	15	113.9%	1	1.8%	2 109.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	273 748	274 503	85 946	31.4%	61 787	22.6%	72 103	26.3%	219 836	80.1%	49 350	78.9%	46.1%
Property rates, penalties and collection charges	53 082	52 471	31 623	59.6%	7 662	14.4%	7 940	15.1%	47 225	90.0%	7 195	87.5%	10.4%
Service charges	129 949	133 620	34 002	26.2%	34 833	26.8%	35 631	26.7%	104 466	78.2%	31 925	74.8%	11.6%
Other revenue	16 010	21 352	4 019	25.1%	4 214	26.3%	6 662	31.2%	14 894	69.8%	4 031	69.5%	65.2%
Government - operating	60 025	52 264	12 492	20.8%	10 020	16.7%	16 064	30.7%	38 576	73.8%	500	68.3%	3 112.8%
Government - capital	11 931	11 902	3 119	26.1%	4 204	35.2%	4 674	39.3%	11 997	100.8%	4 889	124.6%	(4.4%)
Interest	2 750	2 894	692	25.2%	853	31.0%	1 132	39.1%	2 678	92.5%	809	78.4%	39.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(266 432)	(250 975)	(71 404)	26.8%	(53 307)	20.0%	(55 753)	22.2%	(180 464)	71.9%	(42 044)	71.6%	32.6%
Suppliers and employees	(264 145)	(249 043)	(70 700)	26.8%	(52 528)	19.9%	(55 680)	22.4%	(178 908)	71.8%	(35 592)	66.4%	56.4%
Finance charges	(504)	(504)	(59)	11.8%	(424)	84.2%	-	-	(483)	95.9%	(5 911)	2 322.8%	(100.0%)
Transfers and grants	(1 783)	(1 428)	(645)	36.2%	(355)	19.9%	(73)	5.1%	(1 073)	75.2%	(541)	97.1%	(86.4%)
Net Cash from/(used) Operating Activities	7 316	23 527	14 542	198.8%	8 480	115.9%	16 350	69.5%	39 372	167.3%	7 306	240.4%	123.8%
Cash Flow from Investing Activities													
Receipts	4	27	-	-	21	467.6%	-	-	21	76.3%	1 613	6 236.1%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4	27	-	-	21	467.6%	-	-	21	76.3%	687	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	963	22 606.8%	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	(37)	-	(100.0%)
Payments	(24 632)	(25 452)	(2 307)	9.4%	(2 684)	10.9%	(14 868)	58.4%	(19 860)	78.0%	(3 280)	31.3%	353.3%
Capital assets	(24 632)	(25 452)	(2 307)	9.4%	(2 684)	10.9%	(14 868)	58.4%	(19 860)	78.0%	(3 280)	31.3%	353.3%
Net Cash from/(used) Investing Activities	(24 627)	(25 425)	(2 307)	9.4%	(2 664)	10.8%	(14 868)	58.5%	(19 839)	78.0%	(1 667)	16.2%	791.9%
Cash Flow from Financing Activities													
Receipts	3 999	4 234	-	-	-	-	-	-	-	-	110	54.9%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 750	4 053	-	-	-	-	-	-	-	-	-	55.0%	-
Increase (decrease) in consumer deposits	249	180	-	-	-	-	-	-	-	-	110	54.6%	(100.0%)
Payments	(623)	(1 485)	-	-	(311)	50.0%	-	-	(311)	21.0%	-	-	-
Repayment of borrowing	(623)	(1 485)	-	-	(311)	50.0%	-	-	(311)	21.0%	-	-	-
Net Cash from/(used) Financing Activities	3 376	2 748	-	-	(311)	(9.2%)	-	-	(311)	(11.3%)	110	65.5%	(100.0%)
Net Increase/(Decrease) in cash held	(13 935)	851	12 235	(87.8%)	5 505	(39.5%)	1 482	174.2%	19 222	2 259.3%	5 749	(320.8%)	(74.2%)
Cash/cash equivalents at the year begin:	19 741	14 384	5 806	29.4%	18 041	91.4%	23 546	163.7%	5 806	40.4%	34 563	86.4%	(31.9%)
Cash/cash equivalents at the year end:	5 806	15 235	18 041	310.7%	23 546	405.5%	25 028	164.3%	25 028	164.3%	40 312	355.6%	(37.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 736	43.5%	280	4.5%	223	3.5%	3 047	48.5%	6 287	18.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 032	80.3%	300	3.0%	141	1.4%	1 536	15.3%	10 009	29.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 084	44.7%	179	2.6%	142	2.1%	3 502	50.7%	6 907	20.6%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	947	37.5%	130	5.2%	100	4.0%	1 347	53.4%	2 524	7.5%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 428	40.8%	157	4.5%	117	3.3%	1 800	51.4%	3 503	10.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	97.7%	0	.3%	0	.1%	0	1.8%	8	-	-	-	-
Interest on Arrear Debtor Accounts	137	7.0%	18	.9%	19	1.0%	1 780	91.1%	1 953	5.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	129	5.4%	118	4.9%	123	5.1%	2 030	84.6%	2 400	7.1%	-	-	-
Total By Income Source	16 501	49.1%	1 183	3.5%	865	2.6%	15 042	44.8%	33 590	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	45	4.6%	9	.9%	7	.7%	914	93.8%	974	2.9%	-	-	-
Commercial	3 918	81.7%	127	2.6%	55	1.1%	698	14.5%	4 798	14.3%	-	-	-
Households	12 301	45.1%	1 043	3.8%	801	2.9%	13 138	48.2%	27 283	81.2%	-	-	-
Other	236	44.1%	4	.8%	2	.3%	293	54.7%	535	1.6%	-	-	-
Total By Customer Group	16 501	49.1%	1 183	3.5%	865	2.6%	15 042	44.8%	33 590	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	4 666	100.0%	-	-	-	-	-	-	4 666	60.4%
Bulk Water	20	100.0%	-	-	-	-	-	-	20	.3%
PAYE deductions	899	100.0%	-	-	-	-	-	-	899	11.6%
VAT (output less input)	1 214	100.0%	-	-	-	-	-	-	1 214	15.7%
Pensions / Retirement	928	100.0%	-	-	-	-	-	-	928	12.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 728	100.0%	-	-	-	-	-	-	7 728	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 425 5500
Financial Manager	Mr Hannes van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	213 106	219 379	50 180	23.5%	46 960	22.0%	46 944	21.4%	144 085	65.7%	35 940	72.6%	30.6%
Property rates	31 859	31 943	9 351	29.4%	7 453	23.4%	7 582	23.7%	24 387	76.3%	(152)	100.9%	(5 079.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 944	66 522	15 619	25.2%	16 346	26.4%	16 793	25.2%	48 758	73.3%	13 874	75.2%	21.0%
Service charges - water revenue	11 364	12 106	2 586	22.8%	3 397	29.9%	4 146	34.3%	10 129	83.7%	3 313	78.9%	25.2%
Service charges - sanitation revenue	14 222	12 044	3 022	21.3%	3 121	21.9%	3 165	26.3%	9 308	77.3%	3 222	76.3%	(1.8%)
Service charges - refuse revenue	8 990	7 477	1 884	21.0%	1 874	20.8%	1 893	25.3%	5 651	75.6%	1 969	75.6%	(3.8%)
Service charges - other	60	100	32	53.3%	17	28.5%	34	34.3%	83	83.4%	68	280.4%	(49.6%)
Rental of facilities and equipment	1 190	1 449	379	31.9%	390	32.8%	307	21.2%	1 077	74.3%	431	84.3%	(28.7%)
Interest earned - external investments	1 800	2 300	619	34.4%	510	28.3%	512	22.3%	1 641	71.3%	489	73.2%	4.7%
Interest earned - outstanding debtors	2 150	1 950	436	20.3%	414	19.3%	474	24.3%	1 324	67.9%	486	77.6%	(2.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	24 464	25 774	2 158	8.8%	1 930	7.9%	2 068	8.0%	6 156	23.9%	1 737	20.5%	19.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 410	2 330	608	25.2%	567	23.5%	737	31.6%	1 912	82.1%	668	78.7%	10.4%
Transfers recognised - operational	48 943	51 761	13 085	26.7%	10 598	21.7%	8 834	17.1%	32 517	62.8%	8 418	72.8%	4.9%
Other own revenue	1 710	1 624	400	23.4%	343	20.1%	399	24.6%	1 142	70.3%	432	75.8%	(7.8%)
Gains on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	984	96.8%	(100.0%)
Operating Expenditure	227 116	234 174	44 375	19.5%	45 937	20.2%	42 337	18.1%	132 649	56.6%	38 690	59.3%	9.4%
Employee related costs	76 468	76 343	16 616	21.7%	19 422	25.4%	16 900	22.1%	52 939	69.3%	14 559	67.9%	16.1%
Remuneration of councillors	5 166	4 766	970	18.8%	1 116	21.6%	1 116	23.4%	3 201	67.2%	1 009	72.9%	10.6%
Debt impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 288	9 288	2 238	24.1%	2 238	24.1%	2 238	24.1%	6 715	72.3%	2 142	69.5%	4.5%
Finance charges	6 393	6 193	1 594	24.9%	411	6.4%	1 561	25.2%	3 566	57.6%	1 624	62.0%	(3.9%)
Bulk purchases	50 229	53 115	12 559	25.0%	10 942	21.8%	10 541	19.8%	34 042	64.1%	9 333	66.8%	13.0%
Other Materials	1 123	1 931	360	32.0%	379	33.7%	466	24.1%	1 204	62.4%	494	67.4%	(5.7%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 490	1 490	195	13.1%	270	18.1%	177	11.9%	642	43.1%	639	68.8%	(72.2%)
Other expenditure	56 958	61 047	9 843	17.3%	11 159	19.6%	9 337	15.3%	30 339	49.7%	8 889	60.1%	5.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 010)	(14 795)	5 806		1 023		4 608		11 436		(2 750)		
Transfers recognised - capital	17 815	18 905	-	-	4 599	25.8%	450	2.4%	5 049	26.7%	2 869	61.7%	(84.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 806	4 110	5 806		5 622		5 058		16 486		120		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	3 806	4 110	5 806		5 622		5 058		16 486		120		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 806	4 110	5 806		5 622		5 058		16 486		120		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 806	4 110	5 806		5 622		5 058		16 486		120		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	20 315	21 405	26	.1%	4 700	23.1%	1 765	8.2%	6 491	30.3%	2 694	46.5%	(34.5%)
National Government	17 362	17 677	-	-	4 503	25.9%	724	4.1%	5 227	29.6%	2 319	61.6%	(68.8%)
Provincial Government	454	1 228	7	1.5%	46	10.2%	771	62.8%	824	67.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 815	18 905	7	-	4 549	25.5%	1 495	7.9%	6 051	32.0%	2 319	57.9%	(35.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 500	2 500	20	.8%	150	6.0%	270	10.8%	440	17.6%	375	17.7%	(28.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	20 315	21 405	26	.1%	4 700	23.1%	1 765	8.2%	6 491	30.3%	2 694	46.5%	(34.5%)
Governance and Administration	455	331	8	1.7%	80	17.6%	56	17.1%	145	43.8%	39	29.9%	43.2%
Executive & Council	105	88	-	-	6	5.5%	26	29.6%	32	36.2%	1	24.7%	1 692.7%
Budget & Treasury Office	305	204	4	1.2%	58	19.1%	30	14.9%	92	45.4%	38	30.3%	(19.9%)
Corporate Services	45	39	4	9.2%	16	36.2%	-	-	20	51.9%	-	47.5%	-
Community and Public Safety	6 941	7 443	13	.2%	46	.7%	1 286	17.3%	1 345	18.1%	40	1.7%	3 148.8%
Community & Social Services	786	7 443	13	1.6%	46	5.9%	776	10.4%	835	11.2%	40	1.7%	1 859.1%
Sport And Recreation	6 155	-	-	-	-	-	511	-	511	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 976	4 558	6	.1%	3 602	72.4%	347	7.6%	3 955	86.8%	894	29.5%	(61.2%)
Planning and Development	5	5	5	98.4%	-	-	-	-	5	98.4%	-	-	-
Road Transport	4 971	4 553	1	-	3 602	72.5%	347	7.6%	3 950	86.8%	894	29.5%	(61.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 943	9 074	-	-	971	12.2%	76	.8%	1 047	11.5%	1 721	74.5%	(95.6%)
Electricity	1 754	1 754	-	-	448	25.5%	37	2.1%	485	27.6%	203	69.6%	(81.7%)
Water	5 818	6 418	-	-	330	5.7%	39	.6%	368	5.7%	1 518	91.9%	(97.5%)
Waste Water Management	370	902	-	-	193	52.2%	-	-	193	21.4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	207 633	216 444	59 225	28.5%	46 366	22.3%	58 775	27.2%	164 365	75.9%	51 494	83.9%	14.1%
Property rates, penalties and collection charges	31 222	31 304	7 928	25.4%	7 099	22.7%	6 800	21.7%	21 826	69.7%	6 423	73.7%	5.9%
Service charges	93 930	97 047	25 681	27.3%	25 552	27.2%	26 900	27.7%	78 133	80.5%	24 987	81.5%	7.7%
Other revenue	11 774	13 177	3 545	30.1%	3 231	27.4%	3 491	26.5%	10 267	77.9%	3 268	77.9%	6.8%
Government - operating	48 943	51 761	15 616	31.9%	9 974	20.4%	9 597	18.5%	35 187	68.0%	10 452	78.4%	(8.2%)
Government - capital	17 815	18 905	5 836	32.8%	-	-	11 476	60.7%	17 312	91.6%	5 875	153.4%	95.3%
Interest	3 950	4 250	619	15.7%	510	12.9%	512	12.1%	1 641	38.6%	489	36.6%	4.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 475)	(199 958)	(49 255)	25.5%	(45 036)	23.3%	(40 282)	20.1%	(134 573)	67.3%	(41 190)	78.9%	(2.2%)
Suppliers and employees	(186 885)	(193 368)	(47 466)	25.4%	(44 355)	23.7%	(38 544)	19.9%	(130 365)	67.4%	(38 927)	79.0%	(1.0%)
Finance charges	(5 100)	(5 100)	(1 594)	31.3%	(411)	8.1%	(1 561)	30.6%	(3 566)	69.9%	(1 624)	78.0%	(3.9%)
Transfers and grants	(1 490)	(1 490)	(195)	13.1%	(270)	18.1%	(177)	11.9%	(642)	43.1%	(639)	68.8%	(72.2%)
Net Cash from/(used) Operating Activities	14 158	16 486	9 970	70.4%	1 330	9.4%	18 493	112.2%	29 792	180.7%	10 304	152.6%	79.5%
Cash Flow from Investing Activities													
Receipts	2 000	2 000	(22 500)	(1 125.0%)	22 500	1 125.0%	-	-	-	-	-	(465.1%)	-
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(22 500)	-	22 500	-	-	-	-	-	-	-	-
Payments	(20 315)	(21 405)	(26)	.1%	(4 700)	23.1%	(1 765)	8.2%	(6 491)	30.3%	(3 066)	48.5%	(42.4%)
Capital assets	(20 315)	(21 405)	(26)	.1%	(4 700)	23.1%	(1 765)	8.2%	(6 491)	30.3%	(3 066)	48.5%	(42.4%)
Net Cash from/(used) Investing Activities	(18 315)	(19 405)	(22 526)	123.0%	17 800	(97.2%)	(1 765)	9.1%	(6 491)	33.5%	(3 066)	195.2%	(42.4%)
Cash Flow from Financing Activities													
Receipts	90	90	76	84.1%	96	106.7%	77	85.4%	249	276.1%	69	225.0%	12.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	76	84.1%	96	106.7%	77	85.4%	249	276.1%	69	225.0%	12.1%
Payments	(2 249)	(2 249)	-	-	-	-	-	-	-	-	-	21.5%	-
Repayment of borrowing	(2 249)	(2 249)	-	-	-	-	-	-	-	-	-	21.5%	-
Net Cash from/(used) Financing Activities	(2 159)	(2 159)	76	(3.5%)	96	(4.4%)	77	(3.6%)	249	(11.5%)	69	13.8%	12.1%
Net Increase/(Decrease) in cash held	(6 317)	(5 079)	(12 481)	197.6%	19 226	(304.4%)	16 805	(330.9%)	23 550	(463.7%)	7 306	241.7%	130.0%
Cash/cash equivalents at the year begin:	32 847	36 659	36 659	111.6%	24 178	73.6%	43 404	118.4%	36 659	100.0%	20 130	100.0%	115.6%
Cash/cash equivalents at the year end:	26 531	31 580	24 178	91.1%	43 404	163.6%	60 209	190.7%	60 209	190.7%	27 436	83.5%	119.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	38	1.2%	1	-	5	.1%	3 106	98.6%	3 150	9.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 111	68.5%	86	1.4%	58	1.0%	1 744	29.1%	6 000	18.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 614	46.1%	368	3.7%	219	2.2%	4 808	48.0%	10 009	30.1%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 584	27.5%	172	3.0%	140	2.4%	3 854	67.0%	5 749	17.3%	-	-	-
Receivables from Exchange Transactions - Waste Management	957	27.2%	92	2.6%	77	2.2%	2 387	67.9%	3 513	10.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	10.8%	3	1.7%	2	1.5%	133	85.9%	154	.5%	-	-	-
Interest on Arrear Debtor Accounts	39	.9%	18	.4%	20	.5%	4 164	98.2%	4 241	12.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 630)	(367.0%)	37	8.4%	43	9.7%	1 994	448.9%	444	1.3%	-	-	-
Total By Income Source	9 730	29.3%	777	2.3%	564	1.7%	22 190	66.7%	33 261	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	441	39.3%	13	1.2%	3	.2%	665	59.3%	1 121	3.4%	-	-	-
Commercial	2 695	70.4%	103	2.7%	37	1.0%	995	26.0%	3 830	11.5%	-	-	-
Households	6 158	23.5%	591	2.3%	462	1.8%	19 010	72.5%	26 220	78.8%	-	-	-
Other	435	20.8%	70	3.4%	63	3.0%	1 521	72.8%	2 089	6.3%	-	-	-
Total By Customer Group	9 730	29.3%	777	2.3%	564	1.7%	22 190	66.7%	33 261	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	713	100.0%	-	-	-	-	-	-	713	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	713	100.0%	-	-	-	-	-	-	713	100.0%

Contact Details

Municipal Manager	Mr C M Africa(Cecil)	028 514 8500
Financial Manager	Mr H B Schlebusch	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	154 511	160 361	45 008	29.1%	36 724	23.8%	49 979	31.2%	131 711	82.1%	44 201	83.4%	13.1%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	457	550	573	125.4%	260	57.0%	(327)	(59.5%)	506	92.0%	483	161.4%	(167.8%)
Rental of facilities and equipment	12 327	13 113	4 012	32.5%	3 136	25.4%	3 654	27.9%	10 802	82.4%	2 977	79.5%	22.8%
Interest earned - external investments	1 200	1 400	-	-	165	13.7%	1 280	91.4%	1 445	103.2%	768	141.4%	66.6%
Interest earned - outstanding debtors	-	-	0	-	-	-	-	-	0	-	0	27.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	26	-	-	-	6	24.9%	62	-	68	-	34	424.0%	82.3%
Agency services	8 260	8 260	1 078	13.1%	7 511	90.9%	(3 737)	(45.2%)	4 852	58.7%	2 157	71.3%	(273.2%)
Transfers recognised - operational	126 161	128 726	38 593	30.6%	25 387	20.1%	49 179	38.2%	113 160	87.9%	37 681	88.4%	30.5%
Other own revenue	6 081	2 943	752	12.4%	259	4.3%	(132)	(4.5%)	878	29.9%	101	20.6%	(231.5%)
Gains on disposal of PPE	-	5 370	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 459	163 203	36 144	22.8%	50 845	32.1%	38 534	23.6%	125 523	76.9%	42 080	76.8%	(8.4%)
Employee related costs	93 188	92 894	21 358	22.9%	26 120	28.0%	21 406	23.0%	68 885	74.2%	16 257	70.9%	31.7%
Remuneration of councillors	5 617	5 396	1 104	19.7%	1 332	23.7%	1 341	24.9%	3 777	70.0%	1 399	69.2%	(4.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 101	3 101	2	.1%	1 478	47.7%	640	20.6%	2 119	68.3%	682	60.2%	(6.1%)
Finance charges	259	5 213	76	29.2%	159	61.3%	103	2.0%	337	6.5%	46	35.6%	124.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 225	13 264	1 798	42.5%	2 973	70.4%	(1 171)	(8.8%)	3 599	27.1%	492	33.2%	(338.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Other expenditure	52 070	43 336	11 807	22.7%	18 783	36.1%	16 216	37.4%	46 806	108.0%	23 200	88.4%	(30.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 947)	(2 843)	8 864		(14 121)		11 445		6 188		2 121		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	1 096	9 460	291	26.6%	244	22.3%	118	1.2%	654	6.9%	264	11.0%	(55.2%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	2 270	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	2 270	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	3 771	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 096	3 419	291	26.6%	244	22.3%	118	3.5%	654	19.1%	264	36.2%	(55.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 096	9 460	291	26.6%	244	22.3%	118	1.2%	654	6.9%	264	11.0%	(55.2%)
Governance and Administration	596	4 131	39	6.6%	105	17.7%	55	1.3%	200	4.8%	78	10.2%	(28.8%)
Executive & Council	15	135	1	8.2%	1	9.3%	(3)	(2.3%)	(0)	(.3%)	12	40.4%	(126.0%)
Budget & Treasury Office	558	3 958	38	6.9%	99	17.8%	53	1.3%	190	4.8%	53	16.9%	(.8%)
Corporate Services	23	38	-	-	5	21.3%	5	14.4%	10	27.0%	12	4.4%	(56.0%)
Community and Public Safety	444	5 190	252	56.7%	136	30.7%	30	.6%	419	8.1%	185	13.6%	(83.6%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	345	425	79	22.9%	140	40.6%	(1)	(.3%)	218	51.2%	1	5.5%	(203.6%)
Public Safety	100	4 765	173	173.9%	(4)	(3.6%)	32	.7%	201	4.2%	176	22.5%	(82.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	7	-	(100.0%)
Economic and Environmental Services	57	139	-	-	3	4.5%	32	23.3%	35	25.1%	1	3.0%	2 602.8%
Planning and Development	15	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	42	139	-	-	3	6.1%	32	23.3%	35	25.1%	1	3.1%	2 602.8%
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	154 511	154 990	46 956	30.4%	37 165	24.1%	49 888	32.2%	134 009	86.5%	39 381	84.7%	26.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	457	550	113	24.6%	119	26.0%	301	54.8%	533	96.9%	632	276.3%	(52.3%)
Other revenue	26 694	11 220	5 518	20.7%	4 830	18.1%	6 254	55.7%	16 601	148.0%	7 618	52.1%	(17.9%)
Government - operating	126 161	128 725	40 959	32.5%	31 820	25.2%	40 381	31.4%	113 160	87.9%	30 375	90.3%	32.9%
Government - capital	-	-	-	-	-	-	2 270	-	2 270	-	-	-	(100.0%)
Interest	1 200	14 494	366	30.5%	397	33.1%	682	4.7%	1 445	10.0%	756	140.9%	(9.8%)
Dividends	-	0	-	-	-	-	-	-	-	-	-	-	-
Payments	(152 538)	(158 736)	(36 380)	23.8%	(47 563)	31.2%	(40 903)	25.8%	(124 845)	78.6%	(55 108)	80.6%	(25.8%)
Suppliers and employees	(152 279)	(158 387)	(36 301)	23.8%	(47 393)	31.1%	(40 813)	25.8%	(124 508)	78.6%	(55 062)	80.6%	(25.9%)
Finance charges	(259)	(349)	(78)	30.2%	(170)	65.5%	(90)	25.7%	(337)	96.7%	(5)	36.2%	1 621.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(41)	-	(100.0%)
Net Cash from/(used) Operating Activities	1 973	(3 746)	10 577	536.0%	(10 398)	(527.0%)	8 985	(239.9%)	9 164	(244.6%)	(15 728)	(143.8%)	(157.1%)
Cash Flow from Investing Activities													
Receipts	1 097	5 370	-	-	-	-	4 138	77.1%	4 138	77.1%	(227)	(10.8%)	(1 924.0%)
Proceeds on disposal of PPE	-	5 370	-	-	-	-	4 138	77.1%	4 138	77.1%	-	2.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 097	-	-	-	-	-	-	-	-	-	(227)	9.8%	(100.0%)
Payments	(1 097)	(6 110)	(291)	26.5%	(233)	21.2%	(136)	2.2%	(660)	10.8%	(234)	33.6%	(41.7%)
Capital assets	(1 097)	(6 110)	(291)	26.5%	(233)	21.2%	(136)	2.2%	(660)	10.8%	(234)	33.6%	(41.7%)
Net Cash from/(used) Investing Activities	-	(740)	(291)	-	(233)	-	4 002	(540.8%)	3 478	(470.0%)	(461)	-	(968.9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 061)	(861)	-	-	-	-	-	-	-	-	(30)	32.7%	(100.0%)
Repayment of borrowing	(1 061)	(861)	-	-	-	-	-	-	-	-	(30)	32.7%	(100.0%)
Net Cash from/(used) Financing Activities	(1 061)	(861)	-	-	-	-	-	-	-	-	(30)	32.7%	(100.0%)
Net Increase/(Decrease) in cash held	913	(5 347)	10 285	1 127.2%	(10 630)	(1 165.0%)	12 987	(242.9%)	12 642	(236.4%)	(16 218)	(95.9%)	(180.1%)
Cash/cash equivalents at the year begin:	10 787	22 376	21 156	196.1%	31 442	291.5%	20 812	93.0%	21 156	94.5%	34 001	100.0%	(38.8%)
Cash/cash equivalents at the year end:	11 700	17 029	31 442	268.7%	20 812	177.9%	33 798	198.5%	33 798	198.5%	17 783	164.9%	90.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2	67.5%	0	.1%	-	-	1	32.4%	3	.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32	63.6%	4	9.0%	2	3.1%	12	24.3%	50	4.8%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	1	100.0%	1	.1%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	17.4%	2	.8%	-	-	176	81.8%	215	20.9%	-	-	-
Interest on Arrear Debtor Accounts	0	12.9%	-	-	-	-	0	87.1%	0	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	321	42.1%	76	10.0%	41	5.3%	324	42.6%	762	73.9%	-	-	-
Total By Income Source	391	38.0%	82	8.0%	42	4.1%	514	49.9%	1 030	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(89)	100.3%	-	-	-	-	0	(.3%)	(89)	(8.7%)	-	-	-
Commercial	(28)	(186.2%)	1	6.9%	1	8.4%	41	270.9%	15	1.5%	-	-	-
Households	501	46.9%	81	7.6%	41	3.8%	445	41.7%	1 068	103.7%	-	-	-
Other	8	22.3%	-	-	-	-	28	77.7%	36	3.5%	-	-	-
Total By Customer Group	391	38.0%	82	8.0%	42	4.1%	514	49.9%	1 030	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	121	100.0%	-	-	-	-	-	-	121	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	121	100.0%	-	-	-	-	-	-	121	100.0%

Contact Details

Municipal Manager	Mr D Beretti (David)	028 425 1157
Financial Manager	Mr Johan Tesselaar	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	129 281	129 281	36 264	28.1%	16 251	12.6%	16 922	13.1%	69 438	53.7%	17 540	33.3%	(3.5%)
Property rates	15 064	15 064	14 890	98.8%	(39)	(.3%)	(23)	(.2%)	14 827	98.4%	(18)	(5.1%)	31.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 580	42 580	11 084	26.0%	7 569	17.8%	8 347	19.6%	26 999	63.4%	10 165	66.2%	(17.9%)
Service charges - water revenue	10 970	10 970	2 976	27.1%	3 156	28.8%	3 474	31.7%	9 606	87.6%	3 330	68.9%	4.3%
Service charges - sanitation revenue	7 820	7 820	4 137	52.9%	676	8.6%	491	6.3%	5 304	67.8%	510	17.0%	(3.7%)
Service charges - refuse revenue	5 324	5 324	1 433	26.9%	1 369	25.7%	1 313	24.7%	4 115	77.3%	1 154	67.7%	13.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	170	170	109	64.0%	123	72.3%	115	67.4%	346	203.8%	40	23.4%	186.0%
Interest earned - external investments	70	70	-	-	-	-	-	-	-	-	56	75.6%	(100.0%)
Interest earned - outstanding debtors	1 170	1 170	1 276	109.1%	1 364	116.6%	1 364	116.6%	4 005	342.3%	1 584	167.6%	(13.9%)
Dividends received	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Fines	2 002	2 002	94	4.7%	24	1.2%	34	1.7%	152	7.6%	140	5.4%	(76.1%)
Licences and permits	280	280	39	13.9%	31	10.9%	49	17.4%	118	42.2%	44	24.3%	9.7%
Agency services	700	700	94	13.4%	1	.2%	3	.4%	98	14.0%	220	69.8%	(98.7%)
Transfers recognised - operational	40 015	40 015	4	-	1 912	4.8%	1 955	4.9%	3 871	9.7%	79	3.3%	2 388.9%
Other own revenue	3 116	3 116	(71)	(2.3%)	66	2.1%	(201)	(6.5%)	(206)	(6.6%)	235	20.5%	(185.5%)
Gains on disposal of PPE	-	-	201	-	-	-	-	-	201	-	-	5.8%	-
Operating Expenditure	147 198	147 198	19 608	13.3%	13 948	9.5%	31 697	21.5%	65 252	44.3%	8 552	49.5%	270.7%
Employee related costs	50 597	50 597	12 094	23.9%	2 234	4.4%	12 084	23.9%	26 412	52.2%	3 783	31.3%	219.4%
Remuneration of councillors	2 926	2 926	479	16.4%	113	3.9%	441	15.1%	1 033	35.3%	522	34.0%	(15.4%)
Debt impairment	15 067	15 067	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 766	12 766	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 147	1 147	32	2.8%	0	-	-	-	32	2.8%	37	9.4%	(100.0%)
Bulk purchases	30 720	30 720	4 768	15.5%	5 860	19.1%	4 644	15.1%	15 272	49.7%	2 191	45.6%	111.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	637	-	365	-	124	-	1 126	-	107	-	16.0%
Transfers and grants	-	-	157	-	4 248	-	11 480	-	15 885	-	30	-	37 792.8%
Other expenditure	33 975	33 975	1 441	4.2%	1 128	3.3%	2 924	8.6%	5 493	16.2%	1 881	18.7%	55.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 917)	(17 917)	16 657		2 304		(14 775)		4 185		8 988		
Transfers recognised - capital	54 480	54 480	-	-	(1)	-	-	-	(1)	-	714	2.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	(15)	-	(81)	-	-	-	(96)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 563	36 563	16 642		2 222		(14 775)		4 089		9 702		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	54 590	54 590	-	-	103	.2%	-	-	103	.2%	4 016	19.9%	(100.0%)
National Government	54 480	54 480	-	-	103	.2%	-	-	103	.2%	395	26.5%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	3 509	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 480	54 480	-	-	103	.2%	-	-	103	.2%	3 904	21.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	110	110	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	113	-	(100.0%)
Capital Expenditure Standard Classification	54 590	54 590	-	-	103	.2%	-	-	103	.2%	4 016	19.9%	(100.0%)
Governance and Administration	110	110	-	-	-	-	-	-	-	-	113	6.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	90	16.8%	(100.0%)
Budget & Treasury Office	60	60	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	50	-	-	-	-	-	-	-	-	22	8.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	326	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	326	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 313	9 313	-	-	-	-	-	-	-	-	69	57.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 313	9 313	-	-	-	-	-	-	-	-	69	57.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 167	45 167	-	-	103	.2%	-	-	103	.2%	3 509	13.8%	(100.0%)
Electricity	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-
Water	19 167	19 167	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	10 000	10 000	-	-	103	1.0%	-	-	103	1.0%	3 509	137.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	184 151	165 278	71 129	38.6%	37 960	20.6%	31 947	19.3%	141 035	85.3%	26 704	42.6%	19.6%
Property rates, penalties and collection charges	14 311	14 774	3 001	21.0%	2 716	19.0%	4 273	28.9%	9 989	67.6%	398	8.5%	974.8%
Service charges	62 263	68 699	21 391	34.4%	15 178	24.4%	15 844	23.1%	52 412	76.3%	17 200	95.3%	(7.9%)
Other revenue	11 842	6 894	260	2.2%	294	2.5%	542	7.9%	1 096	15.9%	751	22.7%	(27.8%)
Government - operating	40 015	44 417	26 474	66.2%	11 711	29.3%	8 183	18.4%	46 368	104.4%	7 120	33.7%	14.9%
Government - capital	54 480	26 231	19 036	34.9%	7 011	12.9%	2 056	7.8%	28 103	107.1%	-	-	(100.0%)
Interest	1 240	4 260	967	78.0%	1 051	84.7%	1 046	24.6%	3 064	71.9%	1 236	120.6%	(15.4%)
Dividends	-	2	-	-	-	-	3	118.3%	3	118.3%	-	-	(100.0%)
Payments	(129 336)	(139 232)	(18 434)	14.3%	(27 179)	21.0%	(26 725)	19.2%	(72 339)	52.0%	(10 349)	45.4%	158.2%
Suppliers and employees	(128 189)	(128 759)	(18 434)	14.4%	(27 179)	21.2%	(26 630)	20.7%	(72 243)	56.1%	(10 314)	44.2%	158.2%
Finance charges	(1 147)	(10 474)	-	-	-	-	(95)	.9%	(95)	.9%	(35)	18.8%	170.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	54 814	26 045	52 694	96.1%	10 781	19.7%	5 222	20.0%	68 697	263.8%	16 355	34.2%	(68.1%)
Cash Flow from Investing Activities													
Receipts	-	298	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	298	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 590)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 590)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 590)	298	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	7	-	10	-	23	-	40	-	19	.4%	16.5%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7	-	10	-	23	-	40	-	19	-	16.5%
Payments	(991)	-	-	-	-	-	-	-	-	-	-	6.0%	-
Repayment of borrowing	(991)	-	-	-	-	-	-	-	-	-	-	6.0%	-
Net Cash from/(used) Financing Activities	(991)	-	7	(.8%)	10	(1.0%)	23	-	40	-	19	(1.0%)	16.5%
Net Increase/(Decrease) in cash held	(767)	26 343	52 702	(6 871.4%)	10 791	(1 407.0%)	5 244	19.9%	68 737	260.9%	16 374	181.5%	(68.0%)
Cash/cash equivalents at the year begin:	578	-	(311)	(53.8%)	52 391	9 062.5%	63 182	-	(311)	-	(3 504)	(53.8%)	(1 903.4%)
Cash/cash equivalents at the year end:	(189)	26 343	52 391	(27 739.1%)	63 182	(33 452.5%)	68 426	259.8%	68 426	259.8%	12 871	164.2%	431.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1 654	10.5%	692	4.4%	596	3.8%	12 809	81.3%	15 751	21.3%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 479	54.9%	194	4.3%	100	2.2%	1 744	38.6%	4 517	6.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 238	16.5%	323	2.4%	299	2.2%	10 662	78.9%	13 522	18.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	802	6.1%	294	2.2%	287	2.2%	11 706	89.4%	13 088	17.7%	-	-	-
Receivables from Exchange Transactions - Waste Management	806	6.1%	312	2.4%	312	2.4%	11 789	89.2%	13 219	17.9%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	8.8%	2	3.8%	2	3.7%	41	83.7%	49	.1%	-	-	-
Interest on Arrear Debtor Accounts	1 168	8.4%	30	.2%	41	.3%	12 629	91.1%	13 868	18.7%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 457)	2 706.4%	32	(59.1%)	30	(55.4%)	1 341	(2 491.9%)	(54)	(.1%)	-	-	-
Total By Income Source	7 694	10.4%	1 878	2.5%	1 668	2.3%	62 721	84.8%	73 960	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	316	18.3%	177	10.2%	72	4.2%	1 162	67.3%	1 727	2.3%	-	-	-
Commercial	2 072	61.4%	79	2.3%	80	2.4%	1 144	33.9%	3 375	4.6%	-	-	-
Households	5 243	8.3%	1 452	2.3%	1 349	2.1%	54 874	87.2%	62 918	85.1%	-	-	-
Other	63	1.1%	170	2.9%	166	2.8%	5 541	93.3%	5 941	8.0%	-	-	-
Total By Customer Group	7 694	10.4%	1 878	2.5%	1 668	2.3%	62 721	84.8%	73 960	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	3 458	100.0%	-	-	-	-	-	-	3 458	5.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	5 914	100.0%	5 914	9.8%
VAT (output less input)	15 609	100.0%	-	-	-	-	-	-	15 609	25.8%
Pensions / Retirement	-	-	-	-	-	-	566	100.0%	566	.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	.3%	260	2.6%	19	.2%	9 855	97.0%	10 164	16.8%
Auditor-General	693	4.2%	672	4.1%	1 760	10.7%	13 397	81.1%	16 522	27.3%
Other	98	1.2%	59	.7%	32	.4%	8 063	97.7%	8 251	13.6%
Total	19 887	32.9%	991	1.6%	1 811	3.0%	37 795	62.5%	60 484	100.0%

Contact Details

Municipal Manager	Mr R Stevens (Acting)	028 551 1023
Financial Manager	Mr PW Erasmus	028 551 1023

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	399 161	395 364	156 532	39.2%	59 139	14.8%	91 240	23.1%	306 911	77.6%	69 886	79.4%	30.6%
Property rates	69 914	69 914	77 601	111.0%	(5 916)	(8.5%)	(1 011)	(1.4%)	70 674	101.1%	(44)	108.0%	2 204.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	127 043	127 043	31 877	25.1%	29 577	23.3%	32 824	25.8%	94 278	74.2%	26 827	72.4%	22.4%
Service charges - water revenue	29 312	29 312	9 272	31.6%	6 149	21.0%	8 178	27.9%	23 599	80.5%	8 800	103.5%	(7.1%)
Service charges - sanitation revenue	16 266	16 266	8 017	49.3%	1 867	11.5%	3 637	22.4%	13 521	83.1%	5 164	119.5%	(29.6%)
Service charges - refuse revenue	12 580	12 580	4 547	36.1%	2 198	17.5%	2 609	20.7%	9 353	74.3%	4 256	116.5%	(38.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 511	1 511	589	39.0%	452	29.9%	417	27.6%	1 458	96.5%	509	116.7%	(18.1%)
Interest earned - external investments	5 228	5 228	(409)	(7.8%)	4 224	80.8%	5 060	96.8%	8 875	169.8%	2 754	123.6%	83.7%
Interest earned - outstanding debtors	1 188	1 188	241	20.3%	341	28.7%	602	50.7%	1 184	99.7%	307	77.5%	96.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	41 205	41 205	2 856	6.9%	2 879	7.0%	4 139	10.0%	9 875	24.0%	3 343	15.5%	23.8%
Licences and permits	1 186	1 186	279	23.5%	392	33.0%	354	29.9%	1 025	86.4%	352	129.5%	.8%
Agency services	1 673	1 673	393	23.5%	498	29.8%	547	32.7%	1 439	86.0%	478	76.1%	14.6%
Transfers recognised - operational	73 135	73 838	16 592	22.7%	10 359	14.2%	29 428	39.9%	56 379	76.4%	13 494	73.5%	118.1%
Other own revenue	13 919	13 919	4 677	33.6%	6 093	43.8%	3 475	25.0%	14 245	102.3%	3 646	90.1%	(4.7%)
Gains on disposal of PPE	5 000	500	-	-	25	.5%	980	196.0%	1 005	201.0%	-	-	(100.0%)
Operating Expenditure	422 779	423 655	74 003	17.5%	93 005	22.0%	79 994	18.9%	247 002	58.3%	73 925	60.8%	8.2%
Employee related costs	141 440	142 324	28 336	20.0%	35 508	25.1%	31 381	22.0%	95 225	66.9%	28 428	68.6%	10.4%
Remuneration of councillors	7 002	7 002	1 508	21.5%	1 651	23.6%	1 609	23.0%	4 768	68.1%	1 689	71.5%	(4.8%)
Debt impairment	34 619	34 619	306	.9%	(292)	(.8%)	17	.1%	32	.1%	266	3.1%	(93.5%)
Depreciation and asset impairment	33 694	33 545	-	-	13 090	38.8%	6 449	19.2%	19 539	58.2%	(18)	-	(36 744.9%)
Finance charges	17 789	17 972	-	-	6 361	35.8%	-	-	6 361	35.4%	-	51.3%	-
Bulk purchases	93 371	86 529	23 546	25.2%	18 156	19.4%	20 892	24.1%	62 594	72.3%	19 330	69.8%	8.1%
Other Materials	17 613	23 988	2 993	17.0%	5 213	29.6%	5 043	21.0%	13 249	55.2%	4 973	56.6%	1.4%
Contracted services	53 707	53 905	2 315	4.3%	14 856	27.7%	12 154	22.5%	29 325	54.4%	10 579	47.0%	14.9%
Transfers and grants	818	886	88	10.8%	349	42.6%	192	21.7%	629	71.0%	152	67.1%	26.6%
Other expenditure	22 725	22 883	14 911	65.6%	(2 039)	(9.0%)	2 256	9.9%	15 128	66.1%	8 526	163.4%	(73.5%)
Loss on disposal of PPE	-	-	-	-	151	-	-	-	151	-	-	-	-
Surplus/(Deficit)	(23 618)	(28 291)	82 529		(33 866)		11 246		59 909		(4 039)		
Transfers recognised - capital	105 212	110 909	3 724	3.5%	14 807	14.1%	16 523	14.9%	35 054	31.6%	3 229	24.2%	411.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 594	82 618	86 253		(19 059)		27 769		94 963		(810)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	158 542	156 922	20 606	13.0%	28 865	18.2%	18 374	11.7%	67 846	43.2%	13 585	37.1%	35.3%
National Government	104 837	108 296	11 640	11.1%	16 859	16.1%	14 309	13.2%	42 808	39.5%	4 573	30.2%	212.9%
Provincial Government	229	2 493	-	-	2	1.1%	27	1.1%	29	1.2%	7	10.1%	267.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	73	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	105 066	110 863	11 640	11.1%	16 861	16.0%	14 335	12.9%	42 837	38.6%	4 580	29.5%	213.0%
Borrowing	45 847	37 564	8 140	17.8%	10 414	22.7%	3 308	8.8%	21 863	58.2%	7 950	43.4%	(58.4%)
Internally generated funds	7 530	8 495	825	11.0%	1 590	21.1%	731	8.6%	3 146	37.0%	1 054	24.1%	(30.7%)
Public contributions and donations	100	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	158 542	156 922	20 606	13.0%	28 865	18.2%	18 374	11.7%	67 846	43.2%	13 585	37.1%	35.3%
Governance and Administration	4 620	4 584	232	5.0%	623	13.5%	170	3.7%	1 025	22.4%	212	18.3%	(19.5%)
Executive & Council	900	173	161	17.9%	-	-	-	-	161	93.0%	-	100.0%	-
Budget & Treasury Office	318	560	10	3.2%	19	6.0%	60	10.7%	89	15.9%	13	53.1%	356.5%
Corporate Services	3 403	3 851	61	1.8%	604	17.7%	110	2.9%	775	20.1%	198	15.2%	(44.4%)
Community and Public Safety	6 591	8 120	284	4.3%	1 900	28.8%	1 038	12.8%	3 222	39.7%	398	43.8%	160.6%
Community & Social Services	1 630	1 723	74	4.5%	852	52.3%	60	3.5%	986	57.2%	51	42.0%	18.1%
Sport And Recreation	3 681	3 031	105	2.9%	918	24.9%	909	30.0%	1 932	63.8%	290	57.3%	213.8%
Public Safety	1 256	3 346	99	7.9%	116	9.3%	68	2.0%	284	8.5%	58	19.5%	18.8%
Housing	25	20	6	25.0%	13	54.0%	-	-	19	98.5%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	108 552	108 891	10 550	9.7%	19 603	18.1%	15 214	14.0%	45 367	41.7%	3 852	20.6%	295.0%
Planning and Development	4	19	-	-	-	-	-	-	-	-	12	86.9%	(100.0%)
Road Transport	108 531	108 873	10 550	9.7%	19 603	18.1%	15 214	14.0%	45 367	41.7%	3 840	20.5%	296.2%
Environmental Protection	17	-	-	-	-	-	-	-	-	-	-	4.8%	-
Trading Services	38 780	35 325	9 540	24.6%	6 739	17.4%	1 952	5.5%	18 231	51.6%	9 117	42.1%	(78.6%)
Electricity	5 713	5 713	1 868	32.7%	2 025	35.4%	410	7.2%	4 303	75.3%	5 729	55.5%	(92.8%)
Water	12 213	13 476	3 605	29.5%	2 530	20.7%	855	6.3%	6 990	51.9%	483	5.7%	76.9%
Waste Water Management	20 388	15 443	4 067	19.9%	2 045	10.0%	537	3.5%	6 649	43.1%	2 904	43.9%	(81.5%)
Waste Management	465	694	-	-	140	30.1%	150	21.6%	290	41.8%	-	-	(100.0%)
Other	-	2	-	-	-	-	-	-	-	-	6	99.2%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	402 335	403 925	152 169	37.8%	110 477	27.5%	128 811	31.9%	391 457	96.9%	113 750	93.5%	13.2%
Property rates, penalties and collection charges	68 515	68 515	24 190	35.3%	19 856	29.0%	18 883	27.6%	62 930	91.8%	17 326	88.8%	9.0%
Service charges	191 655	191 655	41 117	21.5%	42 146	22.0%	48 962	25.5%	132 225	69.0%	43 371	66.2%	12.9%
Other revenue	19 738	19 738	61 040	309.3%	24 679	125.0%	9 749	49.4%	95 468	483.7%	33 365	370.4%	(70.8%)
Government - operating	72 660	73 050	16 592	22.8%	10 359	14.3%	29 428	40.3%	56 379	77.2%	13 494	73.5%	118.1%
Government - capital	43 374	44 574	3 724	8.6%	14 807	34.1%	16 523	37.1%	35 054	78.6%	3 229	24.2%	411.7%
Interest	6 393	6 393	5 506	86.1%	(1 370)	(21.4%)	5 265	82.4%	9 401	147.1%	2 965	149.6%	77.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(353 452)	(354 477)	(107 626)	30.4%	(99 238)	28.1%	(85 804)	24.2%	(292 667)	82.6%	(76 711)	77.3%	11.9%
Suppliers and employees	(334 845)	(335 619)	(107 537)	32.1%	(92 528)	27.6%	(85 614)	25.5%	(285 679)	85.1%	(76 559)	78.3%	11.8%
Finance charges	(17 789)	(17 972)	-	-	(6 361)	35.8%	-	-	(6 361)	35.4%	-	44.2%	-
Transfers and grants	(818)	(886)	(88)	10.8%	(349)	42.6%	(191)	21.5%	(628)	70.8%	(152)	180.3%	25.6%
Net Cash from/(used) Operating Activities	48 883	49 448	44 544	91.1%	11 240	23.0%	43 007	87.0%	98 790	199.8%	37 040	202.4%	16.1%
Cash Flow from Investing Activities													
Receipts	5 002	502	-	-	25	.5%	-	-	25	5.0%	-	-	-
Proceeds on disposal of PPE	5 000	500	-	-	25	.5%	-	-	25	5.0%	-	-	-
Decrease in non-current debtors	2	2	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 542)	(156 922)	(20 606)	13.0%	(28 865)	18.2%	(18 374)	11.7%	(67 846)	43.2%	(13 585)	37.1%	35.3%
Capital assets	(158 542)	(156 922)	(20 606)	13.0%	(28 865)	18.2%	(18 374)	11.7%	(67 846)	43.2%	(13 585)	37.1%	35.3%
Net Cash from/(used) Investing Activities	(153 540)	(156 420)	(20 606)	13.4%	(28 841)	18.8%	(18 374)	11.7%	(67 821)	43.4%	(13 585)	37.3%	35.3%
Cash Flow from Financing Activities													
Receipts	46 034	49 920	163	.4%	356	.8%	48	.1%	567	1.1%	115	.9%	(58.5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	45 847	49 733	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	187	187	163	87.0%	356	190.4%	48	25.5%	567	302.9%	115	-	(58.5%)
Payments	(15 687)	(15 687)	-	-	(7 069)	45.1%	(1 729)	11.0%	(8 798)	56.1%	-	46.7%	(100.0%)
Repayment of borrowing	(15 687)	(15 687)	-	-	(7 069)	45.1%	(1 729)	11.0%	(8 798)	56.1%	-	46.7%	(100.0%)
Net Cash from/(used) Financing Activities	30 347	34 233	163	.5%	(6 713)	(22.1%)	(1 681)	(4.9%)	(8 232)	(24.0%)	115	(12.7%)	(1 561.9%)
Net Increase/(Decrease) in cash held	(74 311)	(72 740)	24 101	(32.4%)	(24 314)	32.7%	22 951	(31.6%)	22 738	(31.3%)	23 570	(2 053.7%)	(2.6%)
Cash/cash equivalents at the year begin:	176 606	206 749	206 785	117.1%	230 886	130.7%	206 572	99.9%	206 785	100.0%	170 922	100.0%	20.9%
Cash/cash equivalents at the year end:	102 295	134 009	230 886	225.7%	206 572	201.9%	229 523	171.3%	229 523	171.3%	194 492	145.3%	18.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 415	43.9%	405	5.2%	220	2.8%	3 736	48.0%	7 776	16.8%	511	6.6%	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 511	67.9%	558	4.4%	171	1.4%	3 302	26.3%	12 542	27.2%	105	.8%	-
Receivables from Non-exchange Transactions - Property Rates	5 279	47.1%	364	3.2%	217	1.9%	5 351	47.7%	11 211	24.3%	20	.2%	-
Receivables from Exchange Transactions - Waste Water Management	1 749	29.5%	207	3.5%	152	2.6%	3 818	64.4%	5 925	12.8%	379	6.4%	-
Receivables from Exchange Transactions - Waste Management	1 419	43.1%	150	4.6%	106	3.2%	1 614	49.1%	3 288	7.1%	255	7.8%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	208	13.6%	81	5.3%	73	4.7%	1 172	76.4%	1 534	3.3%	(1)	(.1%)	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	17.5%	73	1.9%	239	6.1%	2 902	74.5%	3 897	8.4%	211	5.4%	-
Total By Income Source	21 264	46.1%	1 838	4.0%	1 176	2.5%	21 895	47.4%	46 173	100.0%	1 480	3.2%	-
Debtors Age Analysis By Customer Group													
Organs of State	790	32.8%	139	5.8%	41	1.7%	1 439	59.7%	2 410	5.2%	-	-	-
Commercial	5 522	73.1%	334	4.4%	142	1.9%	1 553	20.6%	7 551	16.4%	-	-	-
Households	14 953	41.3%	1 364	3.8%	992	2.7%	18 903	52.2%	36 213	78.4%	1 480	4.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 264	46.1%	1 838	4.0%	1 176	2.5%	21 895	47.4%	46 173	100.0%	1 480	3.2%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	1 456	100.0%	-	-	-	-	-	-	1 456	94.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	91	100.0%	-	-	-	-	-	-	91	5.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 547	100.0%	-	-	-	-	-	-	1 547	100.0%

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8000
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	858 185	918 861	388 636	45.3%	170 079	19.8%	179 668	19.6%	738 384	80.4%	134 031	79.5%	34.1%
Property rates	101 477	103 858	103 237	101.7%	(70)	(.1%)	109	.1%	103 276	99.4%	110	99.7%	(.8%)
Property rates - penalties and collection charges	324	541	117	36.0%	149	46.1%	141	26.1%	407	75.3%	(453)	61.6%	(131.2%)
Service charges - electricity revenue	356 579	368 492	97 041	27.2%	92 009	25.8%	93 003	25.2%	282 053	76.5%	86 480	77.8%	7.5%
Service charges - water revenue	94 832	104 831	29 197	30.8%	23 839	25.1%	30 183	28.8%	83 219	79.4%	26 544	82.4%	13.7%
Service charges - sanitation revenue	54 134	54 573	69 682	128.7%	(6 087)	(11.2%)	(4 351)	(8.0%)	59 244	108.6%	(11 946)	104.3%	(63.6%)
Service charges - refuse revenue	36 583	36 889	9 170	25.1%	9 258	25.3%	9 509	25.8%	27 937	75.7%	8 518	76.2%	11.6%
Service charges - other	9 389	13 372	4 949	52.7%	2 479	26.4%	3 733	27.9%	11 161	83.5%	3 176	98.9%	17.5%
Rental of facilities and equipment	4 842	5 304	1 646	34.0%	1 221	25.2%	1 294	24.4%	4 161	78.5%	1 111	86.1%	16.4%
Interest earned - external investments	24 810	32 887	7 868	31.7%	8 584	34.6%	8 621	26.2%	25 073	76.2%	7 300	93.3%	18.1%
Interest earned - outstanding debtors	1 317	1 533	374	28.4%	412	31.3%	427	27.8%	1 212	79.1%	914	80.6%	(53.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28 027	35 698	25 808	92.1%	857	3.1%	1 094	3.1%	27 759	77.8%	205	1.8%	434.4%
Licences and permits	1 395	1 066	304	21.8%	251	18.0%	335	31.4%	890	83.5%	319	71.1%	5.0%
Agency services	4 728	4 606	1 065	22.5%	1 284	27.2%	1 589	34.5%	3 938	85.5%	1 295	82.0%	22.7%
Transfers recognised - operational	129 502	146 601	34 721	26.8%	33 750	26.1%	29 326	20.0%	97 796	66.7%	6 979	65.1%	320.2%
Other own revenue	10 244	8 613	3 458	33.8%	2 144	20.9%	4 630	53.8%	10 232	118.8%	3 443	91.2%	34.5%
Gains on disposal of PPE	-	-	-	-	-	-	26	-	26	-	37	288.9%	(30.0%)
Operating Expenditure	874 172	890 246	151 675	17.4%	169 717	19.4%	210 946	23.7%	532 338	59.8%	176 337	61.0%	19.6%
Employee related costs	257 593	247 923	54 742	21.3%	56 156	21.8%	57 175	23.1%	168 073	67.8%	53 506	67.6%	6.9%
Remuneration of councillors	10 301	10 301	2 183	21.2%	2 304	22.4%	2 329	22.6%	6 816	66.2%	2 673	73.2%	(12.9%)
Debt impairment	32 808	38 970	-	-	-	-	-	-	-	-	(11)	-	(100.0%)
Depreciation and asset impairment	70 263	70 262	-	-	-	-	38 777	55.2%	38 777	55.2%	16 410	70.3%	136.3%
Finance charges	3 094	3 153	-	-	1 409	45.5%	59	1.9%	1 468	46.6%	6	46.5%	935.3%
Bulk purchases	273 514	270 890	63 818	23.3%	58 814	21.5%	62 882	23.2%	185 515	68.5%	58 048	66.1%	8.3%
Other Materials	10 688	10 871	1 664	15.6%	2 564	24.0%	3 367	31.0%	7 594	69.9%	4 135	83.7%	(18.6%)
Contracted services	39 840	40 788	6 615	16.6%	10 811	27.1%	9 450	23.2%	26 877	65.9%	9 045	67.4%	4.5%
Transfers and grants	1 320	1 322	260	19.7%	361	27.4%	260	19.7%	882	66.7%	422	85.3%	(38.2%)
Other expenditure	173 832	194 691	22 382	12.9%	37 187	21.4%	36 270	18.6%	95 839	49.2%	31 912	54.1%	13.7%
Loss on disposal of PPE	919	1 075	10	1.1%	111	12.1%	377	35.0%	497	46.3%	192	4.5%	95.9%
Surplus/(Deficit)	(15 987)	28 615	236 961		362		(31 277)		206 045		(42 306)		
Transfers recognised - capital	36 223	42 581	3 913	10.8%	7 233	20.0%	6 913	16.2%	18 060	42.4%	13 512	54.4%	(48.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 236	1 175	41	3.4%	176	14.2%	220	18.7%	437	37.2%	55	13.5%	300.8%
Surplus/(Deficit) after capital transfers and contributions	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 472	72 371	240 916		7 771		(24 144)		224 542		(28 740)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	148 066	150 402	14 686	9.9%	27 373	18.5%	26 105	17.4%	68 165	45.3%	32 381	47.0%	(19.4%)
National Government	29 683	29 684	3 187	10.7%	4 911	16.5%	4 767	16.1%	12 866	43.3%	5 726	54.6%	(16.7%)
Provincial Government	6 540	12 881	892	13.6%	2 395	36.6%	2 174	16.9%	5 461	42.4%	7 564	40.8%	(71.3%)
District Municipality	-	16	-	-	7	-	4	22.0%	10	63.5%	151	23.6%	(97.6%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 223	42 581	4 079	11.3%	7 314	20.2%	6 945	16.3%	18 338	43.1%	13 440	46.4%	(48.3%)
Borrowing	6 500	6 503	2	-	428	6.6%	1 826	28.1%	2 256	34.7%	2 565	57.5%	(28.8%)
Internally generated funds	103 214	99 289	9 947	9.6%	18 729	18.1%	16 884	17.0%	45 559	45.9%	16 083	50.3%	5.0%
Public contributions and donations	2 129	2 029	659	31.0%	903	42.4%	450	22.2%	2 012	99.1%	292	13.3%	53.9%
Capital Expenditure Standard Classification	148 066	150 402	14 686	9.9%	27 373	18.5%	26 105	17.4%	68 165	45.3%	32 381	47.0%	(19.4%)
Governance and Administration	4 531	5 788	756	16.7%	1 383	30.5%	335	5.8%	2 474	42.7%	648	69.4%	(48.2%)
Executive & Council	500	625	21	4.2%	181	36.2%	28	4.5%	230	36.9%	8	98.3%	257.9%
Budget & Treasury Office	218	872	72	33.1%	68	31.1%	268	30.7%	408	46.8%	9	41.3%	2 737.2%
Corporate Services	3 813	4 292	662	17.4%	1 134	29.7%	39	.9%	1 836	42.8%	630	71.3%	(93.8%)
Community and Public Safety	18 315	25 528	1 543	8.4%	4 679	25.5%	3 022	11.8%	9 244	36.2%	8 691	40.7%	(65.2%)
Community & Social Services	6 377	12 698	300	4.7%	1 628	25.5%	1 721	13.6%	3 649	28.7%	529	25.3%	225.2%
Sport And Recreation	4 158	251	295	7.1%	1 114	26.8%	359	143.2%	1 768	705.3%	462	28.0%	(22.3%)
Public Safety	2 580	1 845	50	1.9%	865	33.5%	92	5.0%	1 007	54.6%	373	75.7%	(75.3%)
Housing	5 200	10 734	897	17.3%	1 073	20.6%	850	7.9%	2 820	26.3%	7 326	42.2%	(88.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 828	551	2 970	10.7%	4 842	17.4%	6 433	1 166.9%	14 245	2 584.2%	3 243	40.3%	98.4%
Planning and Development	514	551	35	6.8%	415	80.7%	(2)	(.4%)	447	81.2%	76	3.7%	(103.2%)
Road Transport	27 314	-	2 935	10.7%	4 427	16.2%	6 435	-	13 798	-	3 166	49.3%	103.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	97 281	118 522	9 409	9.7%	16 469	16.9%	16 315	13.8%	42 193	35.6%	19 800	53.5%	(17.6%)
Electricity	29 122	28 977	5 632	19.3%	5 823	20.0%	6 977	24.1%	18 432	63.6%	5 457	57.8%	27.9%
Water	30 401	-	954	3.1%	3 038	10.0%	3 534	-	7 525	-	5 742	46.3%	(38.4%)
Waste Water Management	35 253	88 240	2 819	8.0%	7 608	21.6%	5 802	6.6%	16 229	18.4%	8 495	57.9%	(31.7%)
Waste Management	2 505	1 305	4	.2%	0	-	1	.1%	6	.4%	107	12.3%	(98.9%)
Other	110	13	9	7.8%	-	-	-	-	9	65.7%	-	76.5%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	857 333	901 918	392 549	45.8%	177 312	20.7%	186 574	20.7%	756 436	83.9%	146 893	83.7%	27.0%
Property rates, penalties and collection charges	101 789	104 671	103 354	101.5%	79	.1%	269	.3%	103 702	99.1%	(343)	99.3%	(178.5%)
Service charges	540 032	566 512	210 039	38.9%	121 498	22.5%	132 077	23.3%	463 614	81.8%	112 772	83.2%	17.1%
Other revenue	23 658	27 424	32 280	136.4%	5 757	24.3%	8 942	32.6%	46 979	171.3%	6 371	77.2%	40.3%
Government - operating	129 502	134 837	34 721	26.8%	33 750	26.1%	29 326	21.7%	97 796	72.5%	6 367	76.0%	360.6%
Government - capital	36 223	34 054	3 913	10.8%	7 233	20.0%	6 913	20.3%	18 060	53.0%	13 512	74.2%	(48.8%)
Interest	26 127	34 420	8 242	31.5%	8 995	34.4%	9 047	26.3%	26 285	76.4%	8 214	92.7%	10.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(753 842)	(758 842)	(349 696)	46.4%	(140 422)	18.6%	(88 082)	11.6%	(578 200)	76.2%	(108 538)	79.7%	(18.8%)
Suppliers and employees	(749 436)	(754 375)	(349 435)	46.6%	(138 651)	18.5%	(87 763)	11.6%	(575 850)	76.3%	(108 110)	79.8%	(18.8%)
Finance charges	(3 086)	(3 145)	-	-	(1 409)	45.7%	(59)	1.9%	(1 468)	46.7%	(6)	46.6%	935.7%
Transfers and grants	(1 320)	(1 322)	(260)	19.7%	(361)	27.4%	(260)	19.7%	(882)	66.7%	(422)	85.3%	(38.2%)
Net Cash from/(used) Operating Activities	103 491	143 076	42 854	41.4%	36 890	35.6%	98 492	68.8%	178 236	124.6%	38 355	106.1%	156.8%
Cash Flow from Investing Activities													
Receipts	(10 664)	(9 825)	(3 993)	37.4%	(2 915)	27.3%	(2 841)	28.9%	(9 748)	99.2%	87	18.5%	(3 378.4%)
Proceeds on disposal of PPE	1 236	2 075	-	-	-	-	113	5.5%	113	5.5%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	100	100	(993)	(992.9%)	85	85.4%	46	45.9%	(862)	(861.6%)	87	610.8%	(47.0%)
Decrease (increase) in non-current investments	(12 000)	(12 000)	(3 000)	25.0%	(3 000)	25.0%	(3 000)	25.0%	(9 000)	75.0%	-	-	(100.0%)
Payments	(148 066)	(150 402)	(14 498)	9.8%	(27 407)	18.5%	(26 071)	17.3%	(67 977)	45.2%	(32 377)	51.0%	(19.5%)
Capital assets	(148 066)	(150 402)	(14 498)	9.8%	(27 407)	18.5%	(26 071)	17.3%	(67 977)	45.2%	(32 377)	51.0%	(19.5%)
Net Cash from/(used) Investing Activities	(158 730)	(160 227)	(18 491)	11.6%	(30 322)	19.1%	(28 912)	18.0%	(77 725)	48.5%	(32 291)	51.3%	(10.5%)
Cash Flow from Financing Activities													
Receipts	8 428	7 409	451	5.3%	786	9.3%	520	7.0%	1 757	23.7%	423	3.3%	23.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 410	6 500	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 018	909	451	44.3%	786	77.2%	520	57.2%	1 757	193.3%	423	20.8%	23.1%
Payments	(3 702)	(3 422)	(313)	8.5%	(1 282)	34.6%	(97)	2.8%	(1 692)	49.5%	-	41.1%	(100.0%)
Repayment of borrowing	(3 702)	(3 422)	(313)	8.5%	(1 282)	34.6%	(97)	2.8%	(1 692)	49.5%	-	41.1%	(100.0%)
Net Cash from/(used) Financing Activities	4 726	3 987	138	2.9%	(496)	(10.5%)	423	10.6%	64	1.6%	423	(30.3%)	.1%
Net Increase/(Decrease) in cash held	(50 513)	(13 164)	24 500	(48.5%)	6 072	(12.0%)	70 003	(531.8%)	100 576	(764.0%)	6 487	(150.1%)	979.1%
Cash/cash equivalents at the year begin:	274 878	339 310	339 310	123.4%	363 810	132.4%	369 882	109.0%	339 310	100.0%	361 359	100.0%	2.4%
Cash/cash equivalents at the year end:	224 366	326 146	363 810	162.2%	369 882	164.9%	439 886	134.9%	439 886	134.9%	367 847	128.2%	19.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment - Council: Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	6 914	51.4%	1 544	11.5%	877	6.5%	4 116	30.6%	13 451	25.6%	351	2.6%	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 650	80.3%	1 673	7.2%	604	2.6%	2 295	9.9%	23 222	44.3%	56	.2%	-
Receivables from Non-exchange Transactions - Property Rates	4 517	42.9%	485	4.6%	258	2.5%	5 260	50.0%	10 521	20.1%	115	1.1%	-
Receivables from Exchange Transactions - Waste Water Management	2 617	45.4%	349	6.1%	204	3.5%	2 595	45.0%	5 766	11.0%	452	7.8%	-
Receivables from Exchange Transactions - Waste Management	2 280	75.8%	202	6.7%	80	2.7%	444	14.8%	3 007	5.7%	172	5.7%	-
Receivables from Exchange Transactions - Property Rental Debtors	5	3.6%	3	2.4%	2	1.9%	116	92.2%	126	.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 895)	217.7%	145	(4.0%)	104	(2.9%)	4 018	(110.8%)	(3 627)	(6.9%)	79	(2.2%)	-
Total By Income Source	27 088	51.6%	4 402	8.4%	2 130	4.1%	18 846	35.9%	52 466	100.0%	1 225	2.3%	-
Debtors Age Analysis By Customer Group													
Organs of State	1 736	43.8%	627	15.8%	572	14.4%	1 032	26.0%	3 967	7.6%	-	-	-
Commercial	17 600	67.9%	1 732	6.7%	651	2.5%	5 920	22.9%	25 903	49.4%	59	.2%	-
Households	7 751	34.3%	2 044	9.0%	907	4.0%	11 893	52.6%	22 595	43.1%	1 167	5.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 088	51.6%	4 402	8.4%	2 130	4.1%	18 846	35.9%	52 466	100.0%	1 225	2.3%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	(543)	(298.8%)	644	354.3%	81	44.5%	-	-	182	4.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 247	84.6%	590	15.4%	-	-	-	-	3 837	95.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 704	67.3%	1 235	30.7%	81	2.0%	-	-	4 019	100.0%

Contact Details

Municipal Manager	Adv T. GILIOMEE	044 606 5003
Financial Manager	Mr M.K.BOTHA	044 606 5000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	1 519 175	1 540 483	279 325	18.4%	391 230	25.8%	371 596	24.1%	1 042 151	67.7%	278 791	67.3%	33.3%
Property rates	205 621	209 174	62 505	30.4%	49 417	24.0%	49 739	23.8%	161 662	77.3%	44 374	74.7%	12.1%
Property rates - penalties and collection charges	5 683	7 305	1 265	22.3%	1 233	21.7%	1 084	14.8%	3 582	49.0%	1 236	72.6%	(12.3%)
Service charges - electricity revenue	574 863	593 227	79 221	13.8%	192 123	33.4%	171 362	28.9%	442 706	74.6%	128 659	73.7%	33.2%
Service charges - water revenue	110 633	115 727	22 892	20.7%	32 174	29.1%	33 520	29.0%	88 587	76.5%	31 098	71.2%	7.8%
Service charges - sanitation revenue	71 452	75 021	20 654	28.9%	21 170	29.6%	21 015	28.0%	62 838	83.8%	19 137	84.2%	9.8%
Service charges - refuse revenue	52 374	57 149	15 532	29.7%	15 501	29.6%	15 532	27.2%	46 565	81.5%	13 352	82.0%	16.3%
Service charges - other	14	262	2	13.8%	4	31.2%	4	1.7%	11	4.1%	76	75.3%	(94.1%)
Rental of facilities and equipment	2 670	4 592	2 081	77.9%	306	11.4%	(51)	(1.1%)	2 336	50.9%	425	88.1%	(112.0%)
Interest earned - external investments	27 417	27 417	5 520	20.1%	9 319	34.0%	7 320	26.7%	22 159	80.8%	6 685	81.7%	9.5%
Interest earned - outstanding debtors	4 879	4 879	1 006	20.6%	1 020	20.9%	1 160	23.8%	3 186	65.3%	1 284	76.5%	(9.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	62 213	61 971	3 201	5.1%	1 696	2.7%	1 920	3.1%	6 817	11.0%	3 101	14.4%	(38.1%)
Licences and permits	2 951	2 544	659	22.3%	263	8.9%	707	27.8%	1 628	64.0%	596	59.9%	18.6%
Agency services	7 470	7 443	2 247	30.1%	1 223	16.4%	2 202	29.6%	5 672	76.2%	2 067	95.1%	6.5%
Transfers recognised - operational	312 430	317 384	47 831	15.3%	53 742	17.2%	43 891	13.8%	145 465	45.8%	1 456	46.0%	2 913.6%
Other own revenue	78 505	56 389	14 683	18.7%	12 023	15.3%	22 177	39.3%	48 883	86.7%	25 245	89.3%	(12.2%)
Gains on disposal of PPE	-	-	26	-	16	-	12	-	54	-	-	-	(100.0%)
Operating Expenditure	1 627 126	1 641 524	263 769	16.2%	411 260	25.3%	351 537	21.4%	1 026 566	62.5%	308 728	61.4%	13.9%
Employee related costs	417 681	413 629	88 160	21.1%	110 355	26.4%	96 654	23.4%	295 169	71.4%	92 249	70.1%	4.8%
Remuneration of councillors	20 761	20 770	3 961	19.1%	4 475	21.6%	5 035	24.2%	13 471	64.9%	4 847	67.8%	3.9%
Debt impairment	63 424	63 424	5 335	8.4%	2 469	3.9%	4 090	6.4%	11 893	18.8%	11	-	36 258.5%
Depreciation and asset impairment	159 421	159 421	12	-	64 265	40.3%	47 890	30.0%	112 167	70.4%	31 560	72.5%	51.7%
Finance charges	39 320	39 320	-	-	20 411	51.9%	545	1.4%	20 956	53.3%	-	51.3%	(100.0%)
Bulk purchases	394 767	408 019	95 707	24.2%	85 804	21.7%	83 125	20.4%	264 635	64.9%	76 845	66.1%	8.2%
Other Materials	414	36 284	5 575	1 345.7%	7 435	1 794.5%	9 958	27.4%	22 968	63.3%	43	45.0%	22 826.6%
Contracted services	252 478	404 503	55 666	22.0%	93 194	36.9%	82 086	20.3%	230 947	57.1%	53 738	57.6%	52.8%
Transfers and grants	4 988	370	-	-	-	-	120	32.4%	120	32.4%	617	65.4%	(80.5%)
Other expenditure	273 872	95 183	9 422	3.4%	22 843	8.3%	22 037	23.2%	54 301	57.0%	48 819	54.9%	(54.9%)
Loss on disposal of PPE	-	600	(68)	-	9	-	(3)	(.5%)	(62)	(10.4%)	-	-	(100.0%)
Surplus/(Deficit)	(107 951)	(101 041)	15 555		(20 030)		20 059		15 585		(29 937)		
Transfers recognised - capital	147 268	194 053	-	-	36 342	24.7%	28 552	14.7%	64 894	33.4%	(30 660)	-	(193.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	10 731	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 048	93 012	15 555		16 312		48 611		80 479		(60 597)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	221 795	317 023	24 043	10.8%	38 701	17.4%	42 220	13.3%	104 964	33.1%	36 443	37.9%	15.9%
National Government	83 698	114 533	4 427	5.3%	5 370	6.4%	11 935	10.4%	21 732	19.0%	2 571	49.1%	364.3%
Provincial Government	36 399	107 043	9 040	24.8%	26 731	73.4%	10 118	9.5%	45 888	42.9%	19 035	40.7%	(46.8%)
District Municipality	-	250	4	-	9	-	23	9.2%	36	14.4%	232	74.8%	(90.1%)
Other transfers and grants	20 250	-	-	-	-	-	-	-	-	-	739	21.3%	(100.0%)
Transfers recognised - capital	140 347	221 825	13 470	9.6%	32 110	22.9%	22 076	10.0%	67 656	30.5%	22 576	45.1%	(2.2%)
Borrowing	22 031	22 207	899	4.1%	858	3.9%	10 163	45.8%	11 919	53.7%	466	18.1%	2 079.3%
Internally generated funds	59 417	72 990	9 674	16.3%	5 733	9.6%	9 982	13.7%	25 389	34.8%	13 400	33.1%	(25.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	221 795	317 023	24 043	10.8%	38 701	17.4%	42 220	13.3%	104 964	33.1%	36 443	37.9%	15.9%
Governance and Administration	11 230	10 998	5 227	46.5%	660	5.9%	1 694	15.4%	7 581	68.9%	940	36.3%	80.3%
Executive & Council	2 535	3 370	1 072	42.3%	274	10.8%	681	20.2%	2 027	60.1%	(113)	7.6%	(700.7%)
Budget & Treasury Office	550	810	38	6.9%	8	1.4%	351	43.4%	397	49.0%	73	14.3%	384.0%
Corporate Services	8 145	6 818	4 117	50.5%	378	4.6%	662	9.7%	5 158	75.6%	981	56.6%	(32.4%)
Community and Public Safety	20 638	26 669	1 703	8.3%	2 442	11.8%	6 274	23.5%	10 419	39.1%	3 909	23.5%	60.5%
Community & Social Services	8 462	8 206	502	5.9%	1 049	12.4%	1 677	20.4%	3 228	39.3%	450	14.8%	272.6%
Sport And Recreation	5 894	6 130	118	2.0%	1 189	20.2%	655	10.7%	1 962	32.0%	699	23.9%	(6.3%)
Public Safety	4 420	10 440	1 018	23.0%	49	1.1%	3 588	34.4%	4 655	44.6%	835	24.6%	329.7%
Housing	1 672	1 701	-	-	61	3.7%	348	20.4%	409	24.0%	1 750	58.7%	(80.1%)
Health	190	193	65	34.4%	94	49.4%	6	3.1%	165	85.8%	175	5.4%	(96.6%)
Economic and Environmental Services	71 907	167 855	6 945	9.7%	22 564	31.4%	14 673	8.7%	44 183	26.3%	16 303	43.6%	(10.0%)
Planning and Development	35	40	-	-	35	99.9%	-	-	35	87.4%	-	-	-
Road Transport	71 826	167 815	6 945	9.7%	22 529	31.4%	14 673	8.7%	44 148	26.3%	16 294	43.6%	(9.9%)
Environmental Protection	46	-	-	-	-	-	-	-	-	-	10	10.2%	(100.0%)
Trading Services	117 890	111 370	10 168	8.6%	13 004	11.0%	19 579	17.6%	42 751	38.4%	15 291	35.4%	28.0%
Electricity	20 433	18 183	337	1.6%	1 306	6.4%	3 016	16.6%	4 658	25.6%	5 173	29.1%	(41.7%)
Water	54 096	46 500	5 461	10.1%	7 305	13.5%	10 746	23.1%	23 512	50.6%	3 251	27.1%	230.6%
Waste Water Management	36 556	37 250	4 274	11.7%	3 424	9.4%	2 333	6.3%	10 031	26.9%	6 824	46.4%	(65.8%)
Waste Management	6 804	9 437	96	1.4%	970	14.3%	3 484	36.9%	4 551	48.2%	43	43.9%	7 974.6%
Other	130	130	-	-	30	23.0%	-	-	30	23.0%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	1 541 214	1 692 888	580 798	37.7%	154 330	10.0%	889 412	52.5%	1 624 541	96.0%	452 856	99.2%	96.4%
Property rates, penalties and collection charges	202 852	216 479	55 477	27.3%	58 691	28.9%	52 670	24.3%	166 838	77.1%	50 010	79.7%	5.3%
Service charges	771 943	841 386	134 936	17.5%	153 444	19.9%	150 153	17.8%	438 533	52.1%	188 426	73.5%	(20.3%)
Other revenue	92 247	88 596	293 809	318.5%	(153 609)	(166.5%)	479 985	541.8%	620 185	700.0%	50 873	283.1%	843.5%
Government - operating	301 937	300 993	53 949	17.9%	56 176	18.6%	117 713	39.1%	227 838	75.7%	84 058	94.1%	40.0%
Government - capital	140 285	213 139	37 283	26.6%	29 249	20.8%	80 212	37.6%	146 743	68.8%	71 494	96.1%	12.2%
Interest	31 950	32 295	5 344	16.7%	10 380	32.5%	8 680	26.9%	24 404	75.6%	7 995	100.1%	8.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 273 966)	(1 481 135)	(398 782)	31.3%	(360 245)	28.3%	(338 006)	22.8%	(1 097 034)	74.1%	(338 008)	102.2%	-
Suppliers and employees	(1 229 948)	(1 441 444)	(397 447)	32.3%	(339 234)	27.6%	(336 420)	23.3%	(1 073 100)	74.4%	(337 389)	104.2%	(.3%)
Finance charges	(39 320)	(39 320)	-	-	(20 411)	51.9%	(666)	1.7%	(21 077)	53.6%	-	51.2%	(100.0%)
Transfers and grants	(4 698)	(370)	(1 336)	28.4%	(600)	12.8%	(921)	248.9%	(2 856)	772.0%	(619)	67.8%	48.8%
Net Cash from/(used) Operating Activities	267 248	211 753	182 016	68.1%	(205 915)	(77.1%)	551 406	260.4%	527 507	249.1%	114 849	86.5%	380.1%
Cash Flow from Investing Activities													
Receipts	10 845	10 654	1 230	11.3%	1 218	11.2%	(122 083)	(1 145.9%)	(119 634)	(1 122.9%)	4 084	126.1%	(3 089.1%)
Proceeds on disposal of PPE	10 731	10 812	1 230	11.5%	1 218	11.4%	2 917	27.0%	5 366	49.6%	4 084	124.1%	(28.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	114	(159)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(125 000)	-	(125 000)	-	-	-	(100.0%)
Payments	(221 536)	(267 023)	(28 825)	13.0%	(37 620)	17.0%	(40 401)	15.1%	(106 846)	40.0%	(21 492)	20.4%	88.0%
Capital assets	(221 536)	(267 023)	(28 825)	13.0%	(37 620)	17.0%	(40 401)	15.1%	(106 846)	40.0%	(21 492)	20.4%	88.0%
Net Cash from/(used) Investing Activities	(210 691)	(256 369)	(27 595)	13.1%	(36 402)	17.3%	(162 484)	63.4%	(226 480)	88.3%	(17 408)	16.2%	833.4%
Cash Flow from Financing Activities													
Receipts	8 667	23 033	-	-	-	-	1 357	5.9%	1 357	5.9%	437	4.3%	210.7%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 615	24 100	-	-	-	-	869	3.6%	869	3.6%	-	-	(100.0%)
Increase (decrease) in consumer deposits	2 052	(1 067)	-	-	-	-	488	(45.7%)	488	(45.7%)	437	(130.0%)	11.7%
Payments	(42 011)	(42 011)	-	-	1 413	(3.4%)	(2 229)	5.3%	(816)	1.9%	-	53.1%	(100.0%)
Repayment of borrowing	(42 011)	(42 011)	-	-	1 413	(3.4%)	(2 229)	5.3%	(816)	1.9%	-	53.1%	(100.0%)
Net Cash from/(used) Financing Activities	(33 345)	(18 979)	-	-	1 413	(4.2%)	(872)	4.6%	541	(2.9%)	437	294.4%	(299.7%)
Net Increase/(Decrease) in cash held	23 212	(63 594)	154 421	665.3%	(240 903)	(1 037.8%)	388 050	(610.2%)	301 568	(474.2%)	97 877	442.6%	296.5%
Cash/cash equivalents at the year begin:	391 107	365 323	365 323	93.4%	519 744	132.9%	278 841	76.3%	365 323	100.0%	448 185	100.0%	(37.8%)
Cash/cash equivalents at the year end:	414 320	301 728	519 744	125.4%	278 841	67.3%	666 891	221.0%	666 891	221.0%	546 063	139.6%	22.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	15 791	20.6%	3 652	4.8%	2 623	3.4%	54 727	71.3%	76 792	36.9%	6 329	8.2%	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 885	82.9%	910	2.4%	282	.7%	5 401	14.0%	38 479	18.5%	26	.1%	-
Receivables from Non-exchange Transactions - Property Rates	16 694	52.3%	1 247	3.9%	872	2.7%	13 107	41.1%	31 920	15.3%	723	2.3%	-
Receivables from Exchange Transactions - Waste Water Management	9 452	34.4%	1 154	4.2%	828	3.0%	16 062	58.4%	27 496	13.2%	3 644	13.3%	-
Receivables from Exchange Transactions - Waste Management	7 389	36.1%	899	4.4%	634	3.1%	11 572	56.5%	20 494	9.8%	2 952	14.4%	-
Receivables from Exchange Transactions - Property Rental Debtors	28	8.0%	4	1.3%	4	1.1%	317	89.7%	354	.2%	61	17.4%	-
Interest on Arrear Debtor Accounts	406	4.1%	81	.8%	71	.7%	9 309	94.3%	9 867	4.7%	469	4.7%	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9 846)	(363.5%)	702	25.9%	1 253	46.3%	10 599	391.3%	2 708	1.3%	201	7.4%	-
Total By Income Source	71 800	34.5%	8 650	4.2%	6 566	3.2%	121 094	58.2%	208 110	100.0%	14 404	6.9%	-
Debtors Age Analysis By Customer Group													
Organs of State	2 017	51.6%	1 094	28.0%	155	4.0%	646	16.5%	3 911	1.9%	-	-	-
Commercial	23 537	65.4%	999	2.8%	1 041	2.9%	10 401	28.9%	35 978	17.3%	-	-	-
Households	46 348	27.7%	6 543	3.9%	5 355	3.2%	109 040	65.2%	167 287	80.4%	3 873	2.3%	-
Other	(103)	(11.0%)	14	1.5%	15	1.6%	1 007	107.9%	933	.4%	10 531	1 128.4%	-
Total By Customer Group	71 800	34.5%	8 650	4.2%	6 566	3.2%	121 094	58.2%	208 110	100.0%	14 404	6.9%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	33 045	100.0%	-	-	-	-	-	-	33 045	65.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 189	100.0%	-	-	-	-	-	-	4 189	8.3%
VAT (output less input)	2 786	100.0%	-	-	-	-	-	-	2 786	5.5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 559	71.3%	326	3.1%	358	3.4%	2 354	22.2%	10 597	20.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	47 579	94.0%	326	.6%	358	.7%	2 354	4.7%	50 617	100.0%

Contact Details

Municipal Manager	Mr Trevor Botha	044 801 9069
Financial Manager	Mr Keith Jordaan	044 801 9035

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	579 444	561 042	240 070	41.4%	97 225	16.8%	130 056	23.2%	467 351	83.3%	122 016	80.3%	6.6%
Property rates	71 152	75 631	75 699	106.4%	(67)	(.1%)	(1)	-	75 630	100.0%	175	100.3%	(100.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	225 135	220 120	57 115	25.4%	50 953	22.6%	56 430	25.6%	164 498	74.7%	60 640	76.7%	(6.9%)
Service charges - water revenue	70 271	71 608	15 494	22.0%	13 254	18.9%	41 814	58.4%	70 562	98.5%	26 678	78.5%	56.7%
Service charges - sanitation revenue	34 532	34 940	33 270	96.3%	173	.5%	524	1.5%	33 967	97.2%	792	98.6%	(33.9%)
Service charges - refuse revenue	20 043	21 575	22 647	113.0%	(1 078)	(5.4%)	(318)	(1.5%)	21 251	98.5%	(107)	82.7%	198.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 162	1 988	545	25.2%	469	21.7%	614	30.9%	1 628	81.9%	596	80.1%	2.9%
Interest earned - external investments	274	1 670	548	200.2%	280	102.2%	745	44.6%	1 573	94.2%	25	105.3%	2 873.8%
Interest earned - outstanding debtors	8 650	7 140	1 753	20.3%	1 887	21.8%	2 039	28.6%	5 679	79.5%	2 622	85.2%	(22.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 020	11 020	697	6.3%	776	7.0%	991	9.0%	2 464	22.4%	260	9.6%	281.5%
Licences and permits	15 576	16 560	3 711	23.8%	4 624	29.7%	4 041	24.4%	12 376	74.7%	4 222	79.4%	(4.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	99 807	75 243	24 247	24.3%	19 216	19.3%	15 911	21.1%	59 375	78.9%	13 593	75.1%	17.1%
Other own revenue	20 823	23 547	4 344	20.9%	6 739	32.4%	7 265	30.9%	18 348	77.9%	12 521	81.7%	(42.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	590 675	579 968	120 768	20.4%	123 426	20.9%	114 089	19.7%	358 283	61.8%	126 903	63.5%	(10.1%)
Employee related costs	191 965	207 219	38 215	19.9%	45 533	23.7%	44 134	21.3%	127 882	61.7%	57 940	71.2%	(23.8%)
Remuneration of councillors	9 622	9 668	1 698	17.7%	2 182	22.7%	2 097	21.7%	5 977	61.8%	451	64.0%	365.0%
Debt impairment	25 204	25 204	-	-	-	-	146	.6%	146	.6%	27 412	99.5%	(99.5%)
Depreciation and asset impairment	22 273	22 420	5 568	25.0%	3 712	16.7%	7 424	33.1%	16 705	74.5%	4 192	66.7%	77.1%
Finance charges	7 879	7 879	15	.2%	3 948	50.1%	-	-	3 963	50.3%	-	50.6%	-
Bulk purchases	150 329	150 318	36 384	24.2%	31 153	20.7%	29 951	19.9%	97 488	64.9%	10 662	39.5%	180.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 603	25 866	9 938	30.5%	8 193	25.1%	5 982	23.1%	24 114	93.2%	9 026	68.6%	(33.7%)
Transfers and grants	1 500	1 200	52	3.5%	404	26.9%	3	.2%	458	38.2%	222	49.2%	(98.8%)
Other expenditure	149 300	130 193	28 897	19.4%	28 301	19.0%	24 352	18.7%	81 551	62.6%	16 999	71.7%	43.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 231)	(18 926)	119 303		(26 201)		15 966		109 068		(4 887)		
Transfers recognised - capital	48 504	62 673	-	-	2 213	4.6%	9 643	15.4%	11 856	18.9%	0	-	4 324 165.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 273	43 748	119 303		(23 988)		25 609		120 924		(4 887)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17										2015/16		Q3 of 2015/16 to Q3 of 2016/17
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	47 359	60 144	2 093	4.4%	9 194	19.4%	5 726	9.5%	17 013	28.3%	13 611	47.1%	(57.9%)
National Government	42 547	48 779	2 015	4.7%	9 001	21.2%	4 915	10.1%	15 931	32.7%	13 426	47.8%	(63.4%)
Provincial Government	-	6 405	-	-	-	-	96	1.5%	96	1.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 547	55 185	2 015	4.7%	9 001	21.2%	5 012	9.1%	16 027	29.0%	13 426	45.7%	(62.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	(15)	-	(100.0%)
Internally generated funds	4 812	4 959	78	1.6%	193	4.0%	714	14.4%	986	19.9%	200	131.5%	256.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 359	60 144	2 093	4.4%	9 194	19.4%	5 726	9.5%	17 013	28.3%	13 611	47.1%	(57.9%)
Governance and Administration	762	936	166	21.8%	193	25.4%	97	10.4%	456	48.8%	-	1.1%	(100.0%)
Executive & Council	112	186	-	-	28	25.4%	38	20.2%	66	35.5%	-	1.3%	(100.0%)
Budget & Treasury Office	650	750	166	25.5%	165	25.4%	60	7.9%	390	52.0%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 006	2 924	126	4.2%	-	-	32	1.1%	157	5.4%	4 182	115.8%	(99.2%)
Community & Social Services	-	50	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 006	1 822	126	4.2%	-	-	32	1.7%	157	8.6%	4 182	115.8%	(99.2%)
Public Safety	-	1 053	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 247	11 904	232	5.5%	6 118	144.1%	3 504	29.4%	9 854	82.8%	(430)	68.4%	(914.2%)
Planning and Development	-	77	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 247	11 827	232	5.5%	6 118	144.1%	3 504	29.6%	9 854	83.3%	(430)	68.4%	(914.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 345	44 379	1 570	4.0%	2 883	7.3%	2 093	4.7%	6 545	14.7%	9 859	37.6%	(78.8%)
Electricity	11 895	16 185	110	.9%	1 616	13.6%	2 335	14.4%	4 061	25.1%	262	23.0%	790.1%
Water	17 761	22 911	-	-	265	1.5%	(417)	(1.8%)	(152)	(.7%)	6 834	64.2%	(106.1%)
Waste Water Management	5 482	3 530	1 460	26.6%	596	10.9%	174	4.9%	2 230	63.2%	2 387	23.3%	(92.7%)
Waste Management	4 206	1 754	-	-	406	9.7%	-	-	406	23.1%	375	65.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	627 948	620 689	151 432	24.1%	172 644	27.5%	160 188	25.8%	484 264	78.0%	156 067	80.2%	2.6%
Property rates, penalties and collection charges	71 152	72 605	27 087	38.1%	16 451	23.1%	13 907	19.2%	57 445	79.1%	29 728	81.5%	(53.2%)
Service charges	349 981	348 242	73 623	21.0%	83 726	23.9%	85 138	24.4%	242 487	69.6%	73 573	57.4%	15.7%
Other revenue	49 581	53 115	9 273	18.7%	36 912	74.4%	31 832	59.9%	78 017	146.9%	17 647	231.6%	80.4%
Government - operating	99 807	74 793	28 392	28.4%	21 958	22.0%	18 037	24.1%	68 387	91.4%	20 793	92.9%	(13.3%)
Government - capital	48 504	63 123	10 756	22.2%	11 711	24.1%	8 489	13.4%	30 956	49.0%	11 680	97.6%	(27.3%)
Interest	8 923	8 811	2 301	25.8%	1 887	21.1%	2 785	31.6%	6 972	79.1%	2 647	85.6%	5.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(590 675)	(593 205)	(117 340)	19.9%	(146 343)	24.8%	(136 819)	23.1%	(400 502)	67.5%	(127 677)	70.4%	7.2%
Suppliers and employees	(581 296)	(441 695)	(117 270)	20.2%	(141 994)	24.4%	(136 776)	31.0%	(396 040)	89.7%	(127 455)	59.6%	7.3%
Finance charges	(7 879)	(150 010)	(15)	.2%	(3 948)	50.1%	-	-	(3 963)	2.6%	-	50.6%	-
Transfers and grants	(1 500)	(1 500)	(55)	3.7%	(401)	26.7%	(43)	2.9%	(499)	33.3%	(222)	5 400.7%	(80.7%)
Net Cash from/(used) Operating Activities	37 273	27 484	34 092	91.5%	26 301	70.6%	23 369	85.0%	83 762	304.8%	28 389	(254.6%)	(17.7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 359)	(60 144)	(2 093)	4.4%	(9 194)	19.4%	(5 724)	9.5%	(17 011)	28.3%	(6 555)	31.5%	(12.7%)
Capital assets	(47 359)	(60 144)	(2 093)	4.4%	(9 194)	19.4%	(5 724)	9.5%	(17 011)	28.3%	(6 555)	31.5%	(12.7%)
Net Cash from/(used) Investing Activities	(47 359)	(60 144)	(2 093)	4.4%	(9 194)	19.4%	(5 724)	9.5%	(17 011)	28.3%	(6 555)	31.5%	(12.7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 504)	(9 504)	(3 341)	35.2%	(5 460)	57.4%	893	(9.4%)	(7 908)	83.2%	-	-	(100.0%)
Repayment of borrowing	(9 504)	(9 504)	(3 341)	35.2%	(5 460)	57.4%	893	(9.4%)	(7 908)	83.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(9 504)	(9 504)	(3 341)	35.2%	(5 460)	57.4%	893	(9.4%)	(7 908)	83.2%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(19 591)	(42 164)	28 658	(146.3%)	11 647	(59.5%)	18 537	(44.0%)	58 843	(139.6%)	21 834	(38.5%)	(15.1%)
Cash/cash equivalents at the year begin:	-	19 764	-	-	28 658	-	40 306	203.9%	-	-	6 901	(1.7%)	484.1%
Cash/cash equivalents at the year end:	(19 591)	(22 400)	28 658	(146.3%)	40 306	(205.7%)	58 843	(262.7%)	58 843	(262.7%)	28 735	(23.9%)	104.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	14 750	37.4%	1 454	3.7%	1 047	2.7%	22 230	56.3%	39 481	32.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 547	70.3%	511	2.5%	422	2.0%	5 216	25.2%	20 696	16.9%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 475	26.6%	623	3.7%	456	2.7%	11 268	67.0%	16 821	13.7%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 476	18.2%	466	3.4%	399	2.9%	10 277	75.5%	13 618	11.1%	-	-	-
Receivables from Exchange Transactions - Waste Management	1 667	14.1%	424	3.6%	363	3.1%	9 392	79.3%	11 847	9.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 268	6.3%	408	2.0%	262	1.3%	18 294	90.4%	20 231	16.5%	-	-	-
Total By Income Source	39 182	31.9%	3 886	3.2%	2 948	2.4%	76 677	62.5%	122 693	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	10 996	44.8%	110	.4%	70	.3%	13 376	54.5%	24 551	20.0%	-	-	-
Commercial	8 447	52.3%	377	2.3%	215	1.3%	7 108	44.0%	16 148	13.2%	-	-	-
Households	19 739	24.1%	3 399	4.1%	2 663	3.2%	56 193	68.5%	81 994	66.8%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 182	31.9%	3 886	3.2%	2 948	2.4%	76 677	62.5%	122 693	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	67	.5%	-	-	-	-	14 258	99.5%	14 325	18.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 725	100.0%	-	-	-	-	-	-	6 725	8.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 020	57.2%	123	.2%	1	-	23 832	42.6%	55 976	71.4%
Auditor-General	-	-	-	-	-	-	1 381	100.0%	1 381	1.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	38 813	49.5%	123	.2%	1	-	39 471	50.3%	78 408	100.0%

Contact Details

Municipal Manager	Mr A. Paulse (Acting)	044 203 3004
Financial Manager	Mr F. L"tter	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	513 486	513 273	280 446	54.6%	81 229	15.8%	77 409	15.1%	439 084	85.5%	81 891	91.5%	(5.5%)
Property rates	115 510	113 317	113 203	98.0%	(381)	(.3%)	(217)	(.2%)	112 606	99.4%	(474)	99.6%	(54.3%)
Property rates - penalties and collection charges	1 275	1 596	373	29.3%	434	34.0%	376	23.5%	1 183	74.1%	384	126.1%	(2.2%)
Service charges - electricity revenue	129 334	132 549	24 967	19.3%	30 673	23.7%	35 008	26.4%	90 647	68.4%	32 774	75.6%	6.8%
Service charges - water revenue	45 752	50 044	14 062	30.7%	11 284	24.7%	14 401	28.8%	39 747	79.4%	13 604	92.3%	5.9%
Service charges - sanitation revenue	38 805	41 542	51 711	133.3%	(3 689)	(9.5%)	(3 725)	(9.0%)	44 298	106.6%	(101)	169.3%	3 576.3%
Service charges - refuse revenue	25 612	23 379	31 973	124.8%	(2 194)	(8.6%)	(2 185)	(9.3%)	27 594	118.0%	(64)	155.7%	3 325.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 440	1 442	371	25.8%	346	24.0%	344	23.9%	1 061	73.6%	407	78.1%	(15.4%)
Interest earned - external investments	5 828	8 175	1 834	31.5%	1 487	25.5%	3 000	36.7%	6 321	77.3%	1 534	89.5%	95.6%
Interest earned - outstanding debtors	3 163	4 918	1 223	38.7%	1 234	39.0%	1 291	26.3%	3 748	76.2%	1 059	103.7%	21.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	22 016	22 016	68	.3%	2 264	10.3%	2 468	11.2%	4 800	21.8%	2 081	16.2%	18.6%
Licences and permits	6 052	3 043	6	.1%	28	.5%	71	2.3%	105	3.5%	21	119.6%	233.3%
Agency services	1 219	1 268	236	19.3%	370	30.3%	498	39.3%	1 103	87.0%	242	70.9%	106.1%
Transfers recognised - operational	104 230	97 097	36 976	35.5%	35 275	33.8%	22 527	23.2%	94 778	97.6%	27 564	88.5%	(18.3%)
Other own revenue	13 026	12 163	3 442	26.4%	4 098	31.5%	2 807	23.1%	10 346	85.1%	2 651	55.9%	5.9%
Gains on disposal of PPE	223	723	-	-	-	-	745	103.1%	745	103.1%	210	100.1%	254.6%
Operating Expenditure	522 388	538 402	111 052	21.3%	131 819	25.2%	123 302	22.9%	366 173	68.0%	113 013	74.1%	9.1%
Employee related costs	195 309	190 292	45 150	23.1%	50 452	25.8%	45 264	23.8%	140 866	74.0%	39 766	70.9%	13.8%
Remuneration of councillors	5 597	4 810	1 337	23.9%	1 350	24.1%	1 210	25.2%	3 897	81.0%	1 671	80.8%	(27.6%)
Debt impairment	31 999	31 999	-	-	10 000	31.2%	6 385	20.0%	16 385	51.2%	3 052	49.2%	109.2%
Depreciation and asset impairment	22 731	22 731	5 537	24.4%	5 813	25.6%	6 078	26.7%	17 427	76.7%	4 789	71.5%	26.9%
Finance charges	15 318	15 063	280	1.8%	7 531	49.2%	360	2.4%	8 171	54.2%	285	49.3%	26.2%
Bulk purchases	89 994	93 505	34 878	38.8%	21 626	24.0%	30 696	32.8%	87 199	93.3%	21 656	70.6%	41.7%
Other Materials	4 257	4 461	580	13.6%	1 193	28.0%	969	21.7%	2 743	61.5%	890	65.1%	8.9%
Contracted services	22 769	31 724	3 832	16.8%	5 406	23.7%	6 509	20.5%	15 748	49.6%	5 744	62.4%	13.3%
Transfers and grants	3 632	4 232	875	24.1%	2 625	72.3%	-	-	3 500	82.7%	1 148	99.3%	(100.0%)
Other expenditure	130 783	139 585	18 584	14.2%	25 824	19.7%	25 830	18.5%	70 238	50.3%	34 010	93.0%	(24.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 902)	(25 129)	169 394		(50 590)		(45 894)		72 910		(31 122)		
Transfers recognised - capital	56 960	75 579	39 951	70.1%	20 267	35.6%	11 575	15.3%	71 793	95.0%	6 619	42.9%	74.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 058	50 450	209 345		(30 323)		(34 318)		144 704		(24 503)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	116 064	139 823	40 377	34.8%	24 853	21.4%	21 096	15.1%	86 325	61.7%	10 933	44.1%	92.9%
National Government	23 906	23 906	8 112	33.9%	7 698	32.2%	3 402	14.2%	19 211	80.4%	4 529	62.5%	(24.9%)
Provincial Government	26 059	50 070	21 103	81.0%	10 080	38.7%	6 752	13.5%	37 936	75.8%	1 506	14.1%	348.4%
District Municipality	-	28	-	-	-	-	-	-	-	-	84	52.2%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 965	74 004	29 215	58.5%	17 778	35.6%	10 154	13.7%	57 147	77.2%	6 119	43.7%	65.9%
Borrowing	27 498	28 522	4 346	15.8%	2 469	9.0%	4 201	14.7%	11 015	38.6%	219	49.9%	1 818.5%
Internally generated funds	38 601	37 297	6 596	17.1%	3 972	10.3%	6 741	18.1%	17 309	46.4%	4 502	42.3%	49.7%
Public contributions and donations	-	-	220	-	633	-	-	-	853	-	94	7.1%	(100.0%)
Capital Expenditure Standard Classification	116 064	139 823	40 377	34.8%	24 853	21.4%	21 096	15.1%	86 325	61.7%	10 933	44.1%	92.9%
Governance and Administration	1 879	3 478	233	12.4%	1 133	60.3%	300	8.6%	1 666	47.9%	1 166	17.1%	(74.3%)
Executive & Council	100	910	-	-	-	-	1	.1%	1	.1%	484	19.5%	(99.8%)
Budget & Treasury Office	215	215	-	-	-	-	-	-	-	-	-	1.5%	-
Corporate Services	1 564	2 353	233	14.9%	1 133	72.4%	299	12.7%	1 665	70.7%	682	19.1%	(56.2%)
Community and Public Safety	14 686	29 176	20 347	138.5%	2 425	16.5%	2 025	6.9%	24 796	85.0%	769	40.6%	163.5%
Community & Social Services	2 344	3 275	340	14.5%	279	11.9%	174	5.3%	793	24.2%	416	27.4%	(58.0%)
Sport And Recreation	3 667	3 687	1 240	33.8%	2 108	57.5%	181	4.9%	3 529	95.7%	-	56.6%	(100.0%)
Public Safety	5 620	5 514	-	-	38	.7%	1 670	30.3%	1 708	31.0%	(104)	34.1%	(1 712.1%)
Housing	3 054	16 700	18 766	614.5%	-	-	-	-	18 766	112.4%	457	71.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 061	55 628	16 989	35.3%	13 639	28.4%	11 960	21.5%	42 588	76.6%	2 528	29.5%	373.1%
Planning and Development	5	5	-	-	-	-	-	-	-	-	5	6.8%	(100.0%)
Road Transport	48 056	55 623	16 989	35.4%	13 639	28.4%	11 960	21.5%	42 588	76.6%	2 523	29.6%	374.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 439	47 540	2 808	5.9%	7 411	15.6%	6 811	14.3%	17 030	35.8%	6 448	57.9%	5.6%
Electricity	14 348	14 901	664	4.6%	2 153	15.0%	1 637	11.0%	4 455	29.9%	2 580	54.7%	(36.5%)
Water	14 076	13 699	779	5.5%	2 011	14.3%	2 700	19.7%	5 490	40.1%	2 403	48.5%	12.3%
Waste Water Management	17 265	16 740	1 365	7.9%	1 929	11.2%	2 162	12.9%	5 456	32.6%	1 250	42.2%	73.1%
Waste Management	1 750	2 200	-	-	1 319	75.3%	311	14.1%	1 629	74.1%	215	91.9%	44.8%
Other	4 000	4 000	-	-	245	6.1%	-	-	245	6.1%	23	1.8%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	534 446	544 115	188 832	35.3%	157 055	29.4%	163 915	30.1%	509 802	93.7%	148 055	92.5%	10.7%
Property rates, penalties and collection charges	109 949	109 167	37 122	33.8%	23 895	21.7%	25 981	23.8%	86 998	79.7%	25 551	84.0%	1.7%
Service charges	225 485	235 139	81 452	36.1%	63 504	28.2%	79 885	34.0%	224 841	95.6%	69 047	98.7%	15.7%
Other revenue	29 015	24 033	20 054	69.1%	6 632	22.9%	6 188	25.7%	32 874	136.8%	5 193	54.7%	19.1%
Government - operating	104 230	87 382	34 125	32.7%	42 723	41.0%	34 764	39.8%	111 612	127.7%	35 394	115.6%	(1.8%)
Government - capital	56 960	75 547	13 000	22.8%	17 689	31.1%	12 806	17.0%	43 495	57.6%	10 317	65.6%	24.1%
Interest	8 807	12 846	3 079	35.0%	2 612	29.7%	4 291	33.4%	9 982	77.7%	2 552	96.2%	68.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(448 744)	(458 599)	(121 193)	27.0%	(120 999)	27.0%	(120 551)	26.3%	(362 744)	79.1%	(95 179)	77.4%	26.7%
Suppliers and employees	(429 795)	(439 304)	(120 038)	27.9%	(110 844)	25.8%	(120 191)	27.4%	(351 073)	79.9%	(93 745)	78.2%	28.2%
Finance charges	(15 318)	(15 063)	(280)	1.8%	(7 531)	49.2%	(360)	2.4%	(8 171)	54.2%	(285)	49.5%	26.2%
Transfers and grants	(3 632)	(4 232)	(875)	24.1%	(2 625)	72.3%	-	-	(3 500)	82.7%	(1 148)	99.3%	(100.0%)
Net Cash from/(used) Operating Activities	85 702	85 515	67 638	78.9%	36 056	42.1%	43 364	50.7%	147 058	172.0%	52 876	196.2%	(18.0%)
Cash Flow from Investing Activities													
Receipts	223	455	(393)	(176.6%)	-	-	-	-	(393)	(86.5%)	(5 182)	74.5%	(100.0%)
Proceeds on disposal of PPE	223	1 223	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	3	(3)	-	-	-	-	-	(3)	(100.0%)	-	(213.1%)	-
Decrease (increase) in non-current investments	-	(772)	(390)	-	-	-	-	-	(390)	50.5%	(5 182)	-	(100.0%)
Payments	(115 473)	(135 877)	(61 315)	53.1%	(24 711)	21.4%	(24 503)	18.0%	(110 529)	81.3%	(7 599)	42.5%	222.5%
Capital assets	(115 473)	(135 877)	(61 315)	53.1%	(24 711)	21.4%	(24 503)	18.0%	(110 529)	81.3%	(7 599)	42.5%	222.5%
Net Cash from/(used) Investing Activities	(115 251)	(135 423)	(61 708)	53.5%	(24 711)	21.4%	(24 503)	18.1%	(110 922)	81.9%	(12 781)	42.4%	91.7%
Cash Flow from Financing Activities													
Receipts	25 073	25 324	169	.7%	371	1.5%	211	.8%	751	3.0%	86	1.0%	144.0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	24 998	25 000	-	-	345	1.4%	174	.7%	519	2.1%	-	-	(100.0%)
Increase (decrease) in consumer deposits	75	324	169	227.3%	26	35.0%	36	11.2%	232	71.5%	86	337.8%	(58.0%)
Payments	(17 128)	(17 487)	(148)	.9%	(8 256)	48.2%	(773)	4.4%	(9 176)	52.5%	(142)	44.2%	442.9%
Repayment of borrowing	(17 128)	(17 487)	(148)	.9%	(8 256)	48.2%	(773)	4.4%	(9 176)	52.5%	(142)	44.2%	442.9%
Net Cash from/(used) Financing Activities	7 944	7 837	22	.3%	(7 885)	(99.2%)	(562)	(7.2%)	(8 425)	(107.5%)	(56)	(58.5%)	903.7%
Net Increase/(Decrease) in cash held	(21 604)	(42 071)	5 952	(27.6%)	3 460	(16.0%)	18 298	(43.5%)	27 710	(65.9%)	40 038	(269.1%)	(54.3%)
Cash/cash equivalents at the year begin:	70 849	120 963	120 963	170.7%	126 915	179.1%	130 375	107.8%	120 963	100.0%	133 339	100.0%	(2.2%)
Cash/cash equivalents at the year end:	49 245	78 892	126 915	257.7%	130 375	264.7%	148 673	188.5%	148 673	188.5%	173 377	244.7%	(14.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 660	16.2%	1 555	5.4%	1 729	6.0%	20 883	72.4%	28 827	27.4%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 744	56.8%	1 240	7.2%	715	4.2%	5 449	31.8%	17 148	16.3%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 333	27.0%	1 281	5.5%	1 156	4.9%	14 674	62.6%	23 443	22.3%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 405	21.8%	1 024	6.6%	836	5.3%	10 365	66.3%	15 630	14.8%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 067	13.6%	596	3.9%	491	3.2%	12 010	79.2%	15 164	14.4%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	237	4.7%	367	7.3%	115	2.3%	4 342	85.8%	5 061	4.8%	-	-	-
Total By Income Source	26 446	25.1%	6 063	5.8%	5 042	4.8%	67 723	64.3%	105 274	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	305	21.7%	132	9.4%	147	10.5%	820	58.4%	1 404	1.3%	-	-	-
Commercial	778	31.2%	126	5.0%	105	4.2%	1 486	59.6%	2 494	2.4%	-	-	-
Households	25 363	25.0%	5 805	5.7%	4 791	4.7%	65 417	64.5%	101 376	96.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 446	25.1%	6 063	5.8%	5 042	4.8%	67 723	64.3%	105 274	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	478	56.5%	75	8.8%	37	4.4%	256	30.3%	847	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	478	56.5%	75	8.8%	37	4.4%	256	30.3%	847	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	044 501 3172
Financial Manager	Mr M Memani (Acting)	044 533 1400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	737 237	730 015	355 485	48.2%	91 570	12.4%	93 309	12.8%	540 364	74.0%	104 525	76.0%	(10.7%)
Property rates	188 901	188 901	188 881	100.0%	(951)	(.5%)	(149)	(.1%)	187 781	99.4%	(880)	99.3%	(83.1%)
Property rates - penalties and collection charges	3 225	3 225	607	18.8%	1 114	34.5%	956	29.7%	2 677	83.0%	843	83.1%	13.5%
Service charges - electricity revenue	229 275	229 275	63 389	27.6%	39 584	17.3%	46 349	20.2%	149 322	65.1%	52 827	76.3%	(12.3%)
Service charges - water revenue	67 655	67 655	26 466	39.1%	11 349	16.8%	12 637	18.7%	50 452	74.6%	13 528	88.1%	(6.6%)
Service charges - sanitation revenue	13 249	13 249	13 474	101.7%	35	.3%	265	2.0%	13 775	104.0%	226	102.8%	17.5%
Service charges - refuse revenue	17 824	17 824	18 295	102.6%	(295)	(1.7%)	(34)	(.2%)	17 967	100.8%	(96)	101.1%	(65.2%)
Service charges - other	2 890	2 890	1 096	37.9%	667	23.1%	493	17.0%	2 255	78.0%	532	50.3%	(7.4%)
Rental of facilities and equipment	5 970	5 970	1 084	18.2%	1 325	22.2%	1 354	22.7%	3 763	63.0%	1 216	60.2%	11.4%
Interest earned - external investments	8 171	8 171	1 557	19.1%	1 953	23.9%	1 876	23.0%	5 386	65.9%	1 954	82.5%	(4.0%)
Interest earned - outstanding debtors	3 095	3 095	1 813	58.6%	2 218	71.7%	1 820	58.8%	5 851	189.1%	1 833	138.5%	(.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	90 000	90 000	5 098	5.7%	5 365	6.0%	5 326	5.9%	15 790	17.5%	5 495	17.3%	(3.1%)
Licences and permits	1 399	1 399	463	33.1%	402	28.7%	465	33.2%	1 330	95.0%	492	60.9%	(5.5%)
Agency services	2 596	2 596	688	26.5%	549	21.2%	767	29.5%	2 004	77.2%	694	103.2%	10.5%
Transfers recognised - operational	98 404	90 633	31 164	31.7%	26 959	27.4%	19 733	21.8%	77 856	85.9%	24 378	70.2%	(19.1%)
Other own revenue	4 333	4 333	972	22.4%	982	22.7%	921	21.3%	2 875	66.4%	1 484	81.6%	(37.9%)
Gains on disposal of PPE	250	800	439	175.4%	314	125.5%	528	66.0%	1 280	160.0%	-	.2%	(100.0%)
Operating Expenditure	739 370	730 349	137 471	18.6%	152 463	20.6%	139 142	19.1%	429 076	58.7%	140 325	60.2%	(.8%)
Employee related costs	203 056	196 287	51 082	25.2%	54 056	26.6%	48 008	24.5%	153 145	78.0%	44 328	76.4%	8.3%
Remuneration of councillors	8 288	7 752	1 778	21.4%	1 897	22.9%	1 895	24.4%	5 569	71.8%	1 954	77.6%	(3.0%)
Debt impairment	76 464	76 464	2 810	3.7%	2 810	3.7%	2 812	3.7%	8 433	11.0%	3 335	13.1%	(15.7%)
Depreciation and asset impairment	31 100	29 400	7 778	25.0%	7 773	25.0%	6 497	22.1%	22 048	75.0%	6 475	75.0%	.3%
Finance charges	18 342	18 342	227	1.2%	3 899	21.3%	2 795	15.2%	6 921	37.7%	4 563	41.9%	(38.8%)
Bulk purchases	157 138	157 138	39 968	25.4%	34 263	21.8%	34 336	21.9%	108 567	69.1%	31 984	68.1%	7.4%
Other Materials	28 203	28 310	2 856	10.1%	5 614	19.9%	6 825	24.1%	15 295	54.0%	6 981	61.9%	(2.2%)
Contracted services	24 636	28 570	2 837	11.5%	7 220	29.3%	7 852	27.5%	17 910	62.7%	4 895	66.9%	60.4%
Transfers and grants	6 225	6 025	2 207	35.5%	1 893	30.4%	1 586	26.3%	5 685	94.4%	2 501	89.2%	(36.6%)
Other expenditure	185 919	182 062	25 929	13.9%	33 037	17.8%	26 537	14.6%	85 503	47.0%	33 309	52.1%	(20.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 133)	(334)	218 014		(60 893)		(45 833)		111 288		(35 800)		
Transfers recognised - capital	90 620	78 637	23 014	25.4%	22 527	24.9%	7 134	9.1%	52 674	67.0%	10 238	86.7%	(30.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	88 487	78 303	241 028		(38 366)		(38 699)		163 962		(25 562)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	175 573	145 497	25 675	14.6%	30 236	17.2%	12 927	8.9%	68 837	47.3%	14 801	60.9%	(12.7%)
National Government	31 313	29 823	1 270	4.1%	4 425	14.1%	4 702	15.8%	10 397	34.9%	3 701	64.3%	27.1%
Provincial Government	59 307	48 854	22 221	37.5%	14 274	24.1%	2 975	6.1%	39 470	80.8%	6 877	114.2%	(56.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 620	78 677	23 491	25.9%	18 700	20.6%	7 677	9.8%	49 867	63.4%	10 577	88.0%	(27.4%)
Borrowing	25 173	25 173	654	2.6%	4 998	19.9%	973	3.9%	6 626	26.3%	1 513	30.7%	(35.7%)
Internally generated funds	59 780	41 647	1 530	2.6%	6 538	10.9%	4 277	10.3%	12 344	29.6%	2 711	43.4%	57.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	175 573	145 497	25 675	14.6%	30 236	17.2%	12 927	8.9%	68 837	47.3%	14 801	60.9%	(12.7%)
Governance and Administration	14 384	12 209	924	6.4%	2 540	17.7%	695	5.7%	4 159	34.1%	1 021	32.9%	(31.9%)
Executive & Council	4 420	7 791	174	3.9%	2 261	51.1%	575	7.4%	3 010	38.6%	291	8.9%	97.7%
Budget & Treasury Office	120	915	1	.9%	2	1.5%	1	.2%	4	.5%	92	68.5%	(98.4%)
Corporate Services	9 844	3 503	749	7.6%	278	2.8%	119	3.4%	1 145	32.7%	638	116.7%	(81.4%)
Community and Public Safety	75 069	63 213	22 547	30.0%	16 875	22.5%	3 826	6.1%	43 248	68.4%	4 795	90.3%	(20.2%)
Community & Social Services	14 226	9 147	47	.3%	1 426	10.0%	1 208	13.2%	2 680	29.3%	452	50.9%	167.1%
Sport And Recreation	1 290	3 139	279	21.7%	1 277	99.0%	32	1.0%	1 588	50.6%	118	14.2%	(72.8%)
Public Safety	2 200	1 927	-	-	-	-	-	-	-	-	6	98.4%	(100.0%)
Housing	57 353	49 000	22 221	38.7%	14 172	24.7%	2 586	5.3%	38 979	79.5%	4 218	115.5%	(38.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 578	5 220	424	4.9%	474	5.5%	373	7.2%	1 271	24.4%	3 065	76.2%	(87.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 578	5 220	424	4.9%	474	5.5%	373	7.2%	1 271	24.4%	3 065	78.0%	(87.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	77 543	64 855	1 781	2.3%	10 346	13.3%	8 032	12.4%	20 159	31.1%	5 921	49.4%	35.7%
Electricity	20 955	8 549	167	.8%	1 305	6.2%	3 050	35.7%	4 523	52.9%	1 042	54.6%	192.8%
Water	32 745	27 876	1 190	3.6%	2 530	7.7%	2 443	8.8%	6 162	22.1%	2 215	38.6%	10.3%
Waste Water Management	21 452	26 481	424	2.0%	5 700	26.6%	2 387	9.0%	8 511	32.1%	2 274	54.5%	4.9%
Waste Management	2 390	1 950	-	-	811	33.9%	152	7.8%	963	49.4%	389	70.7%	(60.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	738 002	738 002	241 353	32.7%	188 272	25.5%	181 651	24.6%	611 276	82.8%	174 697	92.6%	4.0%
Property rates, penalties and collection charges	182 520	182 520	69 068	37.8%	42 669	23.4%	31 445	17.2%	143 181	78.4%	28 556	74.8%	10.1%
Service charges	314 348	314 348	74 494	23.7%	63 698	20.3%	66 732	21.2%	204 923	65.2%	64 585	69.5%	3.3%
Other revenue	41 000	41 000	47 230	115.2%	36 570	89.2%	38 398	93.7%	122 199	298.0%	36 273	446.9%	5.9%
Government - operating	98 404	98 404	41 269	41.9%	29 538	30.0%	30 913	31.4%	101 720	103.4%	33 125	91.3%	(6.7%)
Government - capital	90 620	90 620	8 196	9.0%	14 358	15.8%	12 287	13.6%	34 841	38.4%	10 203	84.3%	20.4%
Interest	11 110	11 110	1 097	9.9%	1 439	13.0%	1 876	16.9%	4 412	39.7%	1 954	47.6%	(4.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(615 093)	(615 093)	(186 032)	30.2%	(167 237)	27.2%	(133 683)	21.7%	(486 952)	79.2%	(139 557)	81.5%	(4.2%)
Suppliers and employees	(590 526)	(590 526)	(182 116)	30.8%	(162 118)	27.5%	(129 320)	21.9%	(473 554)	80.2%	(134 654)	81.7%	(4.0%)
Finance charges	(18 342)	(18 342)	(1 714)	9.3%	(3 292)	17.9%	(2 795)	15.2%	(7 801)	42.5%	(2 439)	64.1%	14.6%
Transfers and grants	(6 225)	(6 225)	(2 202)	35.4%	(1 827)	29.3%	(1 569)	25.2%	(5 597)	89.9%	(2 465)	97.9%	(36.3%)
Net Cash from/(used) Operating Activities	122 909	122 909	55 321	45.0%	21 034	17.1%	47 968	39.0%	124 323	101.2%	35 139	168.6%	36.5%
Cash Flow from Investing Activities													
Receipts	27 283	27 283	920	3.4%	469	1.7%	743	2.7%	2 132	7.8%	167	(34.7%)	344.6%
Proceeds on disposal of PPE	250	250	439	175.4%	314	125.5%	528	211.1%	1 280	512.0%	-	-	(100.0%)
Decrease in non-current debtors	-	-	482	-	156	-	215	-	852	-	167	-	28.6%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	27 033	27 033	-	-	-	-	-	-	-	-	-	-	-
Payments	(175 573)	(175 573)	(25 612)	14.6%	(30 336)	17.3%	(12 475)	7.1%	(68 423)	39.0%	(15 546)	62.1%	(19.8%)
Capital assets	(175 573)	(175 573)	(25 612)	14.6%	(30 336)	17.3%	(12 475)	7.1%	(68 423)	39.0%	(15 546)	62.1%	(19.8%)
Net Cash from/(used) Investing Activities	(148 291)	(148 291)	(24 691)	16.7%	(29 867)	20.1%	(11 732)	7.9%	(66 290)	44.7%	(15 379)	60.1%	(23.7%)
Cash Flow from Financing Activities													
Receipts	26 735	26 735	296	1.1%	3 951	14.8%	7 983	29.9%	12 231	45.7%	(1 209)	7.4%	(760.6%)
Short term loans	-	-	-	-	3 799	-	(3 613)	-	186	-	(1 357)	-	166.3%
Borrowing long term/refinancing	25 173	25 173	142	.6%	43	.2%	11 462	45.5%	11 647	46.3%	-	5.5%	(100.0%)
Increase (decrease) in consumer deposits	1 562	1 562	154	9.9%	109	7.0%	134	8.6%	398	25.5%	148	108.6%	(9.1%)
Payments	(14 158)	(14 158)	(2 466)	17.4%	(2 847)	20.1%	(2 646)	18.7%	(7 958)	56.2%	(1 670)	38.8%	58.5%
Repayment of borrowing	(14 158)	(14 158)	(2 466)	17.4%	(2 847)	20.1%	(2 646)	18.7%	(7 958)	56.2%	(1 670)	38.8%	58.5%
Net Cash from/(used) Financing Activities	12 577	12 577	(2 170)	(17.3%)	1 104	8.8%	5 338	42.4%	4 272	34.0%	(2 878)	(203.5%)	(285.5%)
Net Increase/(Decrease) in cash held	(12 805)	(12 805)	28 460	(222.3%)	(7 728)	60.4%	41 573	(324.7%)	62 305	(486.6%)	16 883	(273.1%)	146.3%
Cash/cash equivalents at the year begin:	45 516	45 516	75 567	166.0%	104 026	228.5%	96 298	211.6%	75 567	166.0%	111 182	100.0%	(13.4%)
Cash/cash equivalents at the year end:	32 712	32 712	104 026	318.0%	96 298	294.4%	137 871	421.5%	137 871	421.5%	128 064	352.8%	7.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	7 013	17.4%	1 763	4.4%	998	2.5%	30 592	75.8%	40 366	23.8%	1 927	4.8%	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 102	65.8%	1 026	4.2%	612	2.5%	6 721	27.5%	24 461	14.4%	45	.2%	-
Receivables from Non-exchange Transactions - Property Rates	10 928	23.0%	1 031	2.2%	653	1.4%	34 956	73.5%	47 569	28.0%	475	1.0%	-
Receivables from Exchange Transactions - Waste Water Management	887	6.2%	220	1.6%	155	1.1%	12 961	91.1%	14 223	8.4%	352	2.5%	-
Receivables from Exchange Transactions - Waste Management	1 270	8.1%	259	1.7%	176	1.1%	13 975	89.1%	15 681	9.2%	478	3.0%	-
Receivables from Exchange Transactions - Property Rental Debtors	576	8.0%	180	2.5%	175	2.4%	6 260	87.1%	7 190	4.2%	32	.4%	-
Interest on Arrear Debtor Accounts	1 993	9.2%	927	4.3%	901	4.2%	17 854	82.4%	21 675	12.8%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 615)	437.0%	132	(10.3%)	256	(19.9%)	3 943	(306.8%)	(1 285)	(.8%)	-	-	-
Total By Income Source	33 153	19.5%	5 538	3.3%	3 925	2.3%	127 263	74.9%	169 879	100.0%	3 308	1.9%	-
Debtors Age Analysis By Customer Group													
Organs of State	1 009	18.7%	91	1.7%	55	1.0%	4 240	78.6%	5 395	3.2%	-	-	-
Commercial	11 731	33.8%	967	2.8%	763	2.2%	21 220	61.2%	34 682	20.4%	-	-	-
Households	18 907	15.6%	4 244	3.5%	2 980	2.5%	94 737	78.4%	120 867	71.1%	3 308	2.7%	-
Other	1 506	16.9%	235	2.6%	128	1.4%	7 066	79.1%	8 935	5.3%	-	-	-
Total By Customer Group	33 153	19.5%	5 538	3.3%	3 925	2.3%	127 263	74.9%	169 879	100.0%	3 308	1.9%	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	83	100.0%	-	-	-	-	-	-	83	2.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 242	100.0%	-	-	-	-	-	-	3 242	97.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 325	100.0%	-	-	-	-	-	-	3 325	100.0%

Contact Details

Municipal Manager	Mr Johnny Douglas (acting)	044 302 6590
Financial Manager	Mr Mbulelo Memani	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	314 908	314 908	70 544	22.4%	45 114	14.3%	46 355	14.7%	162 013	51.4%	45 378	59.2%	2.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 424	1 424	530	37.2%	307	21.6%	390	27.4%	1 228	86.2%	140	72.9%	178.6%
Interest earned - external investments	7 974	7 974	3 896	48.9%	2 139	26.8%	3 631	45.5%	9 666	121.2%	2 740	63.5%	32.5%
Interest earned - outstanding debtors	799	799	309	38.6%	316	39.6%	282	35.3%	907	113.4%	275	93.4%	2.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	155	155	-	-	-	-	-	-	-	-	-	-	-
Agency services	14 500	14 500	2 408	16.6%	4 816	33.2%	2 830	19.5%	10 055	69.3%	3 501	74.8%	(19.2%)
Transfers recognised - operational	146 708	146 708	62 005	42.3%	33 857	23.1%	35 944	24.5%	131 806	89.8%	34 726	112.6%	3.5%
Other own revenue	143 348	143 348	1 397	1.0%	3 678	2.6%	3 277	2.3%	8 352	5.8%	3 995	7.6%	(18.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	309 475	309 475	32 267	10.4%	42 786	13.8%	50 550	16.3%	125 603	40.6%	46 652	35.7%	8.4%
Employee related costs	105 720	105 720	24 273	23.0%	28 374	26.8%	24 293	23.0%	76 941	72.8%	22 277	71.4%	9.1%
Remuneration of councillors	8 448	8 448	1 575	18.6%	1 992	23.6%	1 954	23.1%	5 521	65.3%	2 094	71.4%	(6.7%)
Debt impairment	1 060	1 060	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 087	4 087	733	17.9%	494	12.1%	733	17.9%	1 960	48.0%	809	59.0%	(9.5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 214	11 214	1 876	16.7%	4 549	40.6%	4 044	36.1%	10 469	93.4%	1 945	26.3%	107.9%
Transfers and grants	-	-	(0)	-	-	-	-	-	(0)	-	14 403	-	(100.0%)
Other expenditure	178 946	178 946	3 811	2.1%	7 376	4.1%	19 526	10.9%	30 712	17.2%	5 116	8.6%	281.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 433	5 433	38 277		2 328		(4 195)		36 411		(1 274)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	5 415	5 415	99	1.8%	553	10.2%	135	2.5%	788	14.5%	375	9.1%	(63.9%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 415	5 415	99	1.8%	553	10.2%	113	2.1%	765	14.1%	375	9.1%	(69.9%)
Public contributions and donations	-	-	-	-	-	-	23	-	23	-	-	-	(100.0%)
Capital Expenditure Standard Classification	5 415	5 415	99	1.8%	553	10.2%	135	2.5%	788	14.5%	375	9.1%	(63.9%)
Governance and Administration	2 095	2 095	27	1.3%	9	.4%	93	4.5%	129	6.2%	164	4.4%	(43.0%)
Executive & Council	1 690	1 690	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	15	-	-	-	12	-	26	-	-	-	(100.0%)
Corporate Services	405	405	12	3.1%	9	2.2%	82	20.2%	103	25.5%	164	19.8%	(50.0%)
Community and Public Safety	2 840	2 840	35	1.2%	192	6.8%	42	1.5%	269	9.5%	204	26.7%	(79.4%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 870	1 870	20	1.1%	158	8.5%	13	.7%	191	10.2%	(1)	14.8%	(1 441.6%)
Public Safety	970	970	13	1.4%	15	1.5%	1	.1%	29	3.0%	200	37.7%	(99.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	2	-	19	-	28	-	48	-	5	4.7%	462.5%
Economic and Environmental Services	480	480	37	7.8%	352	73.3%	-	-	389	81.1%	7	1.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	480	480	37	7.8%	352	73.3%	-	-	389	81.1%	7	1.4%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	314 908	314 908	70 544	22.4%	45 114	14.3%	46 355	14.7%	162 013	51.4%	45 378	59.2%	2.2%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	159 427	159 427	4 335	2.7%	8 802	5.5%	6 498	4.1%	19 634	12.3%	7 637	13.6%	(14.9%)
Government - operating	146 708	146 708	62 005	42.3%	33 857	23.1%	35 944	24.5%	131 806	89.8%	34 726	113.3%	3.5%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 773	8 773	4 204	47.9%	2 455	28.0%	3 913	44.6%	10 573	120.5%	3 015	65.5%	29.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(309 476)	(309 476)	(32 298)	10.4%	(42 541)	13.7%	(50 517)	16.3%	(125 356)	40.5%	(52 436)	189.6%	(3.7%)
Suppliers and employees	(309 476)	(309 476)	(32 298)	10.4%	(42 541)	13.7%	(50 517)	16.3%	(125 356)	40.5%	(38 024)	184.5%	32.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(14 403)	-	(100.0%)
Net Cash from/(used) Operating Activities	5 432	5 432	38 246	704.1%	2 573	47.4%	(4 162)	(76.6%)	36 657	674.8%	(7 058)	4 714.4%	(41.0%)
Cash Flow from Investing Activities													
Receipts	-	-	(3 763)	-	(173 560)	-	168 521	-	(8 802)	-	10 801	-	1 460.2%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3 763)	-	(173 560)	-	168 521	-	(8 802)	-	10 801	-	1 460.2%
Payments	(5 415)	(5 415)	(99)	1.8%	(553)	10.2%	(135)	2.5%	(788)	14.5%	(375)	9.1%	(63.9%)
Capital assets	(5 415)	(5 415)	(99)	1.8%	(553)	10.2%	(135)	2.5%	(788)	14.5%	(375)	9.1%	(63.9%)
Net Cash from/(used) Investing Activities	(5 415)	(5 415)	(3 862)	71.3%	(174 113)	3 215.1%	168 386	(3 109.3%)	(9 590)	177.1%	10 426	(6 151.5%)	1 515.0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17	17	34 384	208 324.3%	(171 540)	(1 039 321.1%)	164 223	994 991.2%	27 067	163 994.4%	3 368	250.0%	4 775.5%
Cash/cash equivalents at the year begin:	148 539	148 539	148 557	100.0%	182 941	123.2%	11 401	7.7%	148 557	100.0%	59 497	69.8%	(80.8%)
Cash/cash equivalents at the year end:	148 556	148 556	182 941	123.1%	11 401	7.7%	175 624	118.2%	175 624	118.2%	62 865	47.5%	179.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	110	4.6%	161	6.8%	66	2.8%	2 041	85.8%	2 378	15.2%	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	.7%	729	5.5%	211	1.6%	12 188	92.2%	13 219	84.8%	-	-	-
Total By Income Source	201	1.3%	890	5.7%	277	1.8%	14 229	91.2%	15 598	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	96	1.9%	773	15.3%	226	4.5%	3 945	78.3%	5 041	32.3%	-	-	-
Other	105	1.0%	117	1.1%	51	.5%	10 284	97.4%	10 557	67.7%	-	-	-
Total By Customer Group	201	1.3%	890	5.7%	277	1.8%	14 229	91.2%	15 598	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 404	100.0%	-	-	-	-	-	-	1 404	52.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 287	100.0%	-	-	-	-	-	-	1 287	47.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 691	100.0%	-	-	-	-	-	-	2 691	100.0%

Contact Details

Municipal Manager	Mr Monde Stratu	044 803 1315
Financial Manager	Ms Louise Hoek	044 803 1449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	78 695	79 257	26 558	33.7%	13 954	17.7%	15 267	19.3%	55 779	70.4%	12 482	81.7%	22.3%
Property rates	3 870	3 281	3 480	89.9%	14	.4%	(236)	(7.2%)	3 257	99.3%	15	88.3%	(1 690.7%)
Property rates - penalties and collection charges	134	220	73	54.7%	102	76.4%	90	41.0%	266	120.9%	78	168.3%	15.6%
Service charges - electricity revenue	11 367	11 204	3 232	28.4%	2 787	24.5%	3 069	27.4%	9 088	81.1%	2 936	89.4%	4.5%
Service charges - water revenue	2 746	1 143	166	6.1%	266	9.7%	(97)	(8.5%)	335	29.3%	372	44.3%	(126.2%)
Service charges - sanitation revenue	2 117	2 302	623	29.4%	625	29.5%	(48)	(2.1%)	1 200	52.1%	517	69.1%	(109.3%)
Service charges - refuse revenue	1 948	1 490	344	17.7%	389	20.0%	328	22.0%	1 061	71.3%	316	73.4%	3.9%
Service charges - other	341	52	15	4.4%	12	3.4%	51	98.0%	78	149.3%	8	96.4%	570.3%
Rental of facilities and equipment	812	1 078	257	31.7%	311	38.3%	230	21.3%	798	74.0%	234	82.6%	(1.7%)
Interest earned - external investments	906	833	245	27.1%	167	18.4%	134	16.1%	546	65.6%	329	102.4%	(59.2%)
Interest earned - outstanding debtors	213	10	(77)	(36.3%)	67	31.4%	(12)	(118.8%)	(22)	(224.6%)	63	90.1%	(118.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	36 737	35 823	12 244	33.3%	6 123	16.7%	9 184	25.6%	27 550	76.9%	3 667	75.0%	150.5%
Licences and permits	273	298	283	103.6%	229	83.8%	285	95.7%	797	267.2%	300	313.9%	(4.9%)
Agency services	107	107	27	25.6%	27	25.7%	35	32.9%	90	84.2%	45	94.7%	(22.7%)
Transfers recognised - operational	16 793	20 806	5 544	33.0%	2 819	16.8%	2 228	10.7%	10 591	50.9%	3 545	87.6%	(37.1%)
Other own revenue	331	609	102	30.8%	17	5.0%	26	4.3%	145	23.8%	57	41.1%	(54.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	95 598	97 123	19 293	20.2%	17 790	18.6%	22 805	23.5%	59 889	61.7%	18 672	65.8%	22.1%
Employee related costs	20 664	20 543	4 781	23.1%	4 546	22.0%	4 682	22.8%	14 009	68.2%	3 389	69.1%	38.2%
Remuneration of councillors	2 619	2 619	647	24.7%	602	23.0%	604	23.1%	1 853	70.8%	601	65.8%	.6%
Debt impairment	25 424	25 251	8 400	33.0%	4 200	16.5%	6 300	24.9%	18 900	74.8%	5 368	74.3%	17.4%
Depreciation and asset impairment	8 904	12 473	55	.6%	-	-	5 360	43.0%	5 415	43.4%	1 837	60.0%	191.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	8 713	7 500	1 882	21.6%	2 225	25.5%	1 600	21.3%	5 707	76.1%	1 236	65.0%	29.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 765	7 765	504	6.5%	1 121	14.4%	848	10.9%	2 473	31.8%	506	49.3%	67.6%
Transfers and grants	4 559	4 619	647	14.2%	643	14.1%	622	13.5%	1 912	41.4%	1 029	37.3%	(39.5%)
Other expenditure	16 950	16 355	2 378	14.0%	4 453	26.3%	2 789	17.1%	9 619	58.8%	4 708	70.3%	(40.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(16 903)	(17 867)	7 265		(3 836)		(7 539)		(4 109)		(6 191)		
Transfers recognised - capital	8 159	10 680	-	-	4 809	58.9%	296	2.8%	5 105	47.8%	14 606	65.1%	(98.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 744)	(7 187)	7 265		974		(7 243)		996		8 415		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	14 703	11 724	1 862	12.7%	3 027	20.6%	419	3.6%	5 308	45.3%	10 674	52.5%	(96.1%)
National Government	13 160	10 181	1 834	13.9%	2 999	22.8%	273	2.7%	5 105	50.1%	10 641	53.8%	(97.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 160	10 181	1 834	13.9%	2 999	22.8%	273	2.7%	5 105	50.1%	10 641	53.8%	(97.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 543	1 543	29	1.9%	27	1.8%	147	9.5%	203	13.2%	33	25.3%	346.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	14 703	11 724	1 862	12.7%	3 027	20.6%	419	3.6%	5 308	45.3%	10 674	52.5%	(96.1%)
Governance and Administration	583	583	6	1.0%	19	3.3%	120	20.6%	145	24.9%	-	2.9%	(100.0%)
Executive & Council	-	-	4	-	15	-	-	-	19	-	-	-	-
Budget & Treasury Office	40	40	-	-	4	11.2%	-	-	4	11.2%	-	4.2%	-
Corporate Services	543	543	2	.3%	-	-	120	22.1%	122	22.4%	-	1.1%	(100.0%)
Community and Public Safety	2 169	2 281	121	5.6%	2 099	96.7%	38	1.7%	2 258	99.0%	9 215	65.9%	(99.6%)
Community & Social Services	1 580	1 303	26	1.7%	833	52.7%	38	2.9%	897	68.8%	121	15.9%	(68.6%)
Sport And Recreation	429	538	95	22.1%	-	-	-	-	95	17.7%	222	38.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	11	35.5%	(100.0%)
Housing	160	160	-	-	1 266	790.9%	-	-	1 266	790.9%	8 860	70.5%	(100.0%)
Health	-	280	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	430	2 148	351	81.6%	451	104.9%	67	3.1%	869	40.5%	(17)	35.8%	(496.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	430	2 148	351	81.6%	451	104.9%	67	3.1%	869	40.5%	(17)	35.8%	(496.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 521	6 712	1 384	12.0%	458	4.0%	195	2.9%	2 036	30.3%	1 476	33.5%	(86.8%)
Electricity	2 000	2 000	1 382	69.1%	429	21.5%	58	2.9%	1 869	93.4%	1 356	32.9%	(95.7%)
Water	6 371	4 562	2	-	3	-	110	2.4%	114	2.5%	108	31.5%	1.6%
Waste Water Management	3 150	150	1	-	26	.8%	27	17.8%	53	35.7%	13	47.6%	109.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	59 733	59 733	19 763	33.1%	14 728	24.7%	12 793	21.4%	47 284	79.2%	22 730	153.5%	(43.7%)
Property rates, penalties and collection charges	3 604	3 604	1 557	43.2%	529	14.7%	239	6.6%	2 324	64.5%	343	83.5%	(30.4%)
Service charges	17 002	17 002	3 997	23.5%	4 648	27.3%	4 094	24.1%	12 739	74.9%	3 755	70.7%	9.0%
Other revenue	13 055	13 055	3 504	26.8%	8 801	67.4%	(1 564)	(12.0%)	10 742	82.3%	12 386	604.9%	(112.6%)
Government - operating	16 793	16 793	7 521	44.8%	579	3.4%	4 821	28.7%	12 921	76.9%	3 333	124.9%	44.6%
Government - capital	8 159	8 159	3 141	38.5%	-	-	5 174	63.4%	8 315	101.9%	2 609	114.2%	98.3%
Interest	1 120	1 120	44	3.9%	172	15.3%	29	2.6%	244	21.8%	304	119.5%	(90.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 490)	(56 490)	(13 084)	23.2%	(15 012)	26.6%	(11 826)	20.9%	(39 922)	70.7%	(12 944)	117.4%	(8.6%)
Suppliers and employees	(55 858)	(30 224)	(13 062)	23.4%	(15 078)	27.0%	(11 914)	39.4%	(40 054)	132.5%	(12 399)	117.7%	(3.9%)
Finance charges	(4)	(8 712)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(628)	(17 554)	(22)	3.4%	66	(10.5%)	87	(.5%)	131	(.7%)	(545)	98.2%	(116.0%)
Net Cash from/(used) Operating Activities	3 243	3 243	6 680	206.0%	(284)	(8.8%)	966	29.8%	7 362	227.0%	9 786	259.9%	(90.1%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 703)	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(419)	2.9%	(5 308)	36.1%	(10 674)	165.0%	(96.1%)
Capital assets	(14 703)	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(419)	2.9%	(5 308)	36.1%	(10 674)	165.0%	(96.1%)
Net Cash from/(used) Investing Activities	(14 703)	(14 703)	(1 862)	12.7%	(3 027)	20.6%	(419)	2.9%	(5 308)	36.1%	(10 674)	165.0%	(96.1%)
Cash Flow from Financing Activities													
Receipts	24	24	8	34.1%	48	201.8%	29	119.2%	85	355.1%	40	-	(28.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	24	24	8	34.1%	48	201.8%	29	119.2%	85	355.1%	40	-	(28.2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	24	24	8	34.1%	48	201.8%	29	119.2%	85	355.1%	40	-	(28.2%)
Net Increase/(Decrease) in cash held	(11 436)	(11 436)	4 825	(42.2%)	(3 262)	28.5%	575	(5.0%)	2 139	(18.7%)	(849)	1 094.7%	(167.8%)
Cash/cash equivalents at the year begin:	15 193	15 193	9 964	65.6%	14 790	97.3%	11 528	75.9%	9 964	65.6%	30 166	100.0%	(61.8%)
Cash/cash equivalents at the year end:	3 757	3 757	14 790	393.6%	11 528	306.8%	12 103	322.1%	12 103	322.1%	29 317	182.2%	(58.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	123	21.9%	25	4.4%	65	11.5%	349	62.1%	561	9.5%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	223	41.6%	34	6.3%	39	7.2%	241	44.9%	537	9.0%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	160	6.1%	18	.7%	93	3.5%	2 350	89.7%	2 622	44.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	139	22.1%	24	3.9%	65	10.3%	402	63.7%	631	10.6%	-	-	-
Receivables from Exchange Transactions - Waste Management	114	34.0%	21	6.2%	45	13.3%	156	46.6%	336	5.7%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(51)	(11.2%)	16	3.5%	120	26.5%	368	81.2%	453	7.6%	-	-	-
Interest on Arrear Debtor Accounts	-	-	724	100.0%	-	-	-	-	724	12.2%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	42.1%	0	.2%	(286)	(381.2%)	330	438.8%	75	1.3%	-	-	-
Total By Income Source	741	12.5%	862	14.5%	139	2.3%	4 196	70.7%	5 938	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(632)	(138.2%)	121	26.5%	32	7.0%	936	204.7%	457	7.7%	-	-	-
Commercial	891	79.8%	41	3.7%	18	1.6%	167	14.9%	1 116	18.8%	-	-	-
Households	541	13.0%	661	15.9%	86	2.1%	2 865	69.0%	4 153	69.9%	-	-	-
Other	(59)	(27.9%)	38	18.1%	3	1.6%	229	108.2%	211	3.6%	-	-	-
Total By Customer Group	741	12.5%	862	14.5%	139	2.3%	4 196	70.7%	5 938	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	100.0%	-	-	-	-	-	-	3	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3	100.0%	-	-	-	-	-	-	3	100.0%

Contact Details

Municipal Manager	Mr PA Williams(Pietie)	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	65 082	51 630	20 028	30.8%	14 038	21.6%	20 645	40.0%	54 710	106.0%	8 229	43.5%	150.9%
Property rates	2 913	2 913	1 297	44.5%	536	18.4%	536	18.4%	2 369	81.3%	340	76.2%	57.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 159	13 171	3 403	25.9%	3 163	24.0%	3 398	25.8%	9 964	75.6%	2 032	64.9%	67.2%
Service charges - water revenue	3 439	3 439	839	24.4%	965	28.1%	1 098	31.9%	2 901	84.4%	744	67.0%	47.5%
Service charges - sanitation revenue	2 116	2 116	645	30.5%	632	29.9%	665	31.4%	1 941	91.8%	292	67.8%	127.5%
Service charges - refuse revenue	1 269	1 269	384	30.3%	367	28.9%	363	28.6%	1 114	87.8%	175	70.5%	107.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	399	270	120	30.2%	90	22.6%	97	35.9%	307	113.7%	54	63.6%	79.9%
Interest earned - external investments	715	715	588	82.2%	362	50.7%	808	113.0%	1 758	245.8%	270	71.5%	198.7%
Interest earned - outstanding debtors	920	920	267	29.1%	66	7.2%	80	8.7%	414	45.0%	166	61.2%	(52.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 013	4 013	1 722	42.9%	3 595	89.6%	4 749	118.4%	10 066	250.9%	733	68.3%	548.2%
Licences and permits	700	700	49	7.0%	42	6.0%	61	8.7%	152	21.7%	229	383.9%	(73.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 581	18 033	10 118	33.1%	3 847	12.6%	7 619	42.2%	21 584	119.7%	2 995	29.6%	154.4%
Other own revenue	4 859	4 072	596	12.3%	373	7.7%	1 173	28.8%	2 141	52.6%	157	8.6%	648.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	41	-	(100.0%)
Operating Expenditure	64 590	54 297	12 190	18.9%	14 398	22.3%	20 975	38.6%	47 562	87.6%	6 677	50.7%	214.2%
Employee related costs	15 645	16 760	2 887	18.5%	4 051	25.9%	2 949	17.6%	9 887	59.0%	2 047	60.1%	44.1%
Remuneration of councillors	2 865	2 750	640	22.3%	648	22.6%	648	23.6%	1 936	70.4%	402	54.5%	61.4%
Debt impairment	5 100	4 950	650	12.7%	871	17.1%	557	11.2%	2 077	42.0%	380	28.5%	46.3%
Depreciation and asset impairment	2 080	2 130	520	25.0%	520	25.0%	776	36.5%	1 816	85.3%	316	66.7%	145.8%
Finance charges	450	-	24	5.4%	-	-	-	-	24	-	-	-	-
Bulk purchases	9 575	9 555	2 074	21.7%	1 578	16.5%	1 737	18.2%	5 389	56.4%	1 110	54.5%	56.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	370	370	25	6.6%	15	4.1%	6	1.5%	45	12.3%	-	7.7%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	28 505	17 782	5 370	18.8%	6 713	23.6%	14 302	80.4%	26 386	148.4%	2 422	51.5%	490.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	492	(2 667)	7 838		(360)		(330)		7 148		1 552		
Transfers recognised - capital	8 212	-	1 552	18.9%	1 137	13.9%	753	-	3 443	-	437	20.4%	72.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 704	(2 667)	9 390		777		423		10 591		1 989		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 704	(2 667)	9 390		777		423		10 591		1 989		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 704	(2 667)	9 390		777		423		10 591		1 989		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 704	(2 667)	9 390		777		423		10 591		1 989		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	8 701	31 578	3 913	45.0%	2 321	26.7%	1 384	4.4%	7 617	24.1%	2 903	14.8%	(52.3%)
National Government	7 951	11 293	3 911	49.2%	2 321	29.2%	1 383	12.3%	7 615	67.4%	2 903	32.2%	(52.3%)
Provincial Government	-	10 785	-	-	-	-	-	-	-	-	-	3.2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 951	22 078	3 911	49.2%	2 321	29.2%	1 383	6.3%	7 615	34.5%	2 903	20.2%	(52.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	-	1	.4%	-	-	0	-	2	-	-	1.5%	(100.0%)
Public contributions and donations	450	9 500	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	8 701	31 578	3 913	45.0%	2 321	26.7%	1 384	4.4%	7 617	24.1%	2 903	14.8%	(52.3%)
Governance and Administration	-	4 700	22	-	-	-	-	-	22	.5%	-	3.3%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	200	22	-	-	-	-	-	22	10.8%	-	37.1%	-
Corporate Services	-	4 500	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 664	5 151	184	6.9%	352	13.2%	767	14.9%	1 303	25.3%	-	4.8%	(100.0%)
Community & Social Services	450	5 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 214	151	184	8.3%	352	15.9%	767	507.9%	1 303	862.6%	-	9.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 886	830	1 757	93.1%	1 439	76.3%	373	44.9%	3 568	430.1%	1 477	268.9%	(74.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 886	830	1 757	93.1%	1 439	76.3%	373	44.9%	3 568	430.1%	1 477	268.9%	(74.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 151	20 897	1 950	47.0%	529	12.8%	244	1.2%	2 724	13.0%	1 425	10.9%	(82.9%)
Electricity	1 000	3 200	637	63.7%	-	-	63	2.0%	700	21.9%	-	16.7%	(100.0%)
Water	858	3 019	1 239	144.4%	62	7.2%	-	-	1 301	43.1%	7	2.5%	(100.0%)
Waste Water Management	2 293	14 678	74	3.2%	468	20.4%	181	1.2%	723	4.9%	1 418	13.3%	(87.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	82 546	117 919	27 527	33.3%	8 129	9.8%	13 463	11.4%	49 119	41.7%	1 969	60.4%	583.8%
Property rates, penalties and collection charges	16 072	2 803	1 118	7.0%	597	3.7%	561	20.0%	2 276	81.2%	312	103.9%	79.8%
Service charges	7 222	27 066	14 465	200.3%	5 140	71.2%	4 998	18.5%	24 604	90.9%	2 437	90.0%	105.1%
Other revenue	18 824	11 384	1 077	5.7%	1 158	6.2%	2 389	21.0%	4 624	40.6%	(1 967)	(4.4%)	(221.4%)
Government - operating	30 581	44 267	9 279	30.3%	872	2.9%	3 269	7.4%	13 420	30.3%	917	47.4%	256.6%
Government - capital	8 212	30 193	1 000	12.2%	-	-	1 920	6.4%	2 920	9.7%	-	72.6%	(100.0%)
Interest	1 635	2 207	588	35.9%	362	22.2%	326	14.8%	1 276	57.8%	270	47.5%	20.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(71 966)	(79 067)	(19 094)	26.5%	(6 175)	8.6%	(804)	1.0%	(26 072)	33.0%	(1 768)	63.9%	(54.6%)
Suppliers and employees	(71 516)	(44 465)	(19 094)	26.7%	(6 175)	8.6%	(804)	1.8%	(26 072)	58.6%	(1 768)	63.5%	(54.6%)
Finance charges	(450)	(7 955)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(26 647)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	10 580	38 853	8 434	79.7%	1 955	18.5%	12 659	32.6%	23 047	59.3%	200	55.3%	6 217.9%
Cash Flow from Investing Activities													
Receipts	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 701)	(30 194)	(3 963)	45.5%	(2 321)	26.7%	(1 387)	4.6%	(7 671)	25.4%	(2 580)	7.4%	(46.2%)
Capital assets	(8 701)	(30 194)	(3 963)	45.5%	(2 321)	26.7%	(1 387)	4.6%	(7 671)	25.4%	(2 580)	7.4%	(46.2%)
Net Cash from/(used) Investing Activities	(8 701)	(30 194)	(3 963)	45.5%	(2 321)	26.7%	(1 387)	4.6%	(7 671)	25.4%	(2 580)	7.4%	(46.2%)
Cash Flow from Financing Activities													
Receipts	-	-	4	-	4	-	4	-	13	-	3	-	39.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	4	-	4	-	4	-	13	-	3	-	39.4%
Payments	(87)	-	(10)	11.7%	(32)	36.3%	(22)	-	(64)	-	-	-	(100.0%)
Repayment of borrowing	(87)	-	(10)	11.7%	(32)	36.3%	(22)	-	(64)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(87)	-	(6)	6.8%	(27)	31.3%	(18)	-	(51)	-	3	-	(713.3%)
Net Increase/(Decrease) in cash held	1 792	8 658	4 465	249.2%	(393)	(21.9%)	11 254	130.0%	15 325	177.0%	(2 376)	(188.3%)	(573.6%)
Cash/cash equivalents at the year begin:	9 205	564	26 748	290.6%	31 213	339.1%	30 820	5 462.2%	26 748	4 740.6%	26 703	66.1%	15.4%
Cash/cash equivalents at the year end:	10 996	9 222	31 213	283.8%	30 820	280.3%	42 073	456.2%	42 073	456.2%	24 327	264.3%	72.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	332	20.6%	225	13.9%	188	11.7%	870	53.8%	1 616	30.2%	11 343	702.1%	5 284
Trade and Other Receivables from Exchange Transactions - Electricity	435	33.4%	195	15.0%	97	7.4%	574	44.1%	1 301	24.3%	98	7.6%	810
Receivables from Non-exchange Transactions - Property Rates	(46)	(5.2%)	33	3.7%	22	2.5%	879	99.1%	887	16.6%	84	9.4%	354
Receivables from Exchange Transactions - Waste Water Management	(1)	(.1%)	145	21.4%	103	15.2%	430	63.5%	677	12.7%	5 580	823.7%	2 656
Receivables from Exchange Transactions - Waste Management	89	14.4%	104	16.7%	66	10.6%	364	58.4%	622	11.6%	5 365	862.4%	2 452
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1 413
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(48)	(19.7%)	10	4.0%	8	3.5%	271	112.3%	241	4.5%	4	1.6%	200
Total By Income Source	762	14.3%	711	13.3%	484	9.1%	3 387	63.4%	5 344	100.0%	22 474	420.5%	13 170
Debtors Age Analysis By Customer Group													
Organs of State	(110)	(35.2%)	87	27.6%	59	18.9%	278	88.7%	313	5.9%	-	-	-
Commercial	144	17.3%	67	8.0%	16	2.0%	603	72.7%	830	15.5%	64	7.7%	-
Households	728	17.3%	558	13.3%	409	9.7%	2 506	59.6%	4 201	78.6%	22 410	533.4%	13 170
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	762	14.3%	711	13.3%	484	9.1%	3 387	63.4%	5 344	100.0%	22 474	420.5%	13 170

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	959	100.0%	-	-	-	-	-	-	959	4.0%
Bulk Water	1	1.1%	-	-	-	-	132	98.9%	134	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	692	97.8%	-	-	-	-	16	2.2%	707	3.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	22 043	100.0%	-	-	-	-	-	-	22 043	92.5%
Total	23 694	99.4%	-	-	-	-	148	.6%	23 842	100.0%

Contact Details

Municipal Manager	Mr H Mettler (Heinrich)	023 541 1320
Financial Manager	Mr J Neethling (Jannie)	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	263 692	264 893	87 132	33.0%	54 600	20.7%	56 335	21.3%	198 067	74.8%	58 043	69.4%	(2.9%)
Property rates	27 705	27 705	28 260	102.0%	1	-	(0)	-	28 260	102.0%	(42)	98.9%	(99.6%)
Property rates - penalties and collection charges	600	600	122	20.3%	172	28.7%	152	25.3%	446	74.3%	143	63.9%	6.5%
Service charges - electricity revenue	72 655	72 655	20 096	27.7%	17 046	23.5%	26 476	36.4%	63 619	87.6%	18 336	72.2%	44.4%
Service charges - water revenue	17 993	17 993	3 552	19.7%	4 581	25.5%	4 033	22.4%	12 165	67.6%	4 768	76.1%	(15.4%)
Service charges - sanitation revenue	13 361	13 361	4 632	34.7%	2 998	22.4%	2 973	22.2%	10 603	79.4%	2 727	78.8%	9.0%
Service charges - refuse revenue	6 843	6 843	2 050	30.0%	1 642	24.0%	1 633	23.9%	5 324	77.8%	1 507	76.0%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 275	1 275	460	36.1%	325	25.5%	315	24.7%	1 100	86.3%	291	68.4%	8.3%
Interest earned - external investments	1 260	1 260	71	5.6%	274	21.7%	231	18.4%	576	45.7%	521	67.6%	(55.6%)
Interest earned - outstanding debtors	2 087	2 087	805	38.6%	718	34.4%	466	22.4%	1 989	95.3%	533	69.0%	(12.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	49 409	49 409	2 903	5.9%	3 188	6.5%	4 083	8.3%	10 174	20.6%	3 150	17.9%	29.6%
Licences and permits	610	610	64	10.5%	151	24.7%	87	14.2%	302	49.4%	192	63.8%	(54.8%)
Agency services	670	670	189	28.3%	152	22.6%	178	26.5%	519	77.4%	169	73.3%	5.3%
Transfers recognised - operational	63 897	65 098	23 112	36.2%	22 585	35.3%	14 449	22.2%	60 146	92.4%	23 198	81.0%	(37.7%)
Other own revenue	5 327	5 327	817	15.3%	768	14.4%	1 260	23.7%	2 845	53.4%	2 550	73.0%	(50.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	277 760	278 961	55 092	19.8%	68 905	24.8%	57 578	20.6%	181 575	65.1%	62 293	61.9%	(7.6%)
Employee related costs	86 951	86 951	19 388	22.3%	25 059	28.8%	19 974	23.0%	64 421	74.1%	19 090	70.6%	4.6%
Remuneration of councillors	4 967	4 967	1 121	22.6%	1 155	23.3%	1 290	26.0%	3 567	71.8%	1 271	72.3%	1.5%
Debt impairment	37 233	37 233	1 798	4.8%	1 798	4.8%	1 798	4.8%	5 393	14.5%	1 798	11.7%	-
Depreciation and asset impairment	16 152	16 152	4 038	25.0%	4 038	25.0%	4 038	25.0%	12 114	75.0%	4 016	75.0%	.6%
Finance charges	1 633	1 633	189	11.6%	555	34.0%	203	12.4%	948	58.0%	136	66.1%	49.1%
Bulk purchases	65 244	65 244	15 592	23.9%	14 695	22.5%	11 168	17.1%	41 455	63.5%	12 222	65.6%	(8.6%)
Other Materials	21 892	21 892	1 344	6.1%	4 895	22.4%	4 228	19.3%	10 467	47.8%	2 961	45.0%	42.8%
Contracted services	7 982	7 982	1 044	13.1%	3 841	48.1%	2 580	32.3%	7 465	93.5%	1 027	62.6%	151.1%
Transfers and grants	150	150	79	52.9%	20	13.3%	60	39.9%	159	106.1%	5	58.1%	1 095.8%
Other expenditure	35 556	36 756	10 499	29.5%	12 849	36.1%	12 238	33.3%	35 587	96.8%	19 767	79.0%	(38.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 068)	(14 068)	32 039		(14 306)		(1 242)		16 492		(4 250)		
Transfers recognised - capital	30 545	39 735	2 078	6.8%	9 023	29.5%	10 228	25.7%	21 329	53.7%	1 775	30.1%	476.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 477	25 667	34 117		(5 282)		8 985		37 821		(2 476)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	34 168	34 168	3 315	9.7%	9 086	26.6%	11 144	32.6%	23 545	68.9%	5 375	35.9%	107.4%
National Government	30 035	30 035	2 078	6.9%	1 200	4.0%	6 019	20.0%	9 297	31.0%	4 478	40.5%	34.4%
Provincial Government	510	510	-	-	7 824	1 534.1%	4 209	825.2%	12 033	2 359.3%	446	52.9%	843.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 545	30 545	2 078	6.8%	9 023	29.5%	10 228	33.5%	21 329	69.8%	4 924	41.3%	107.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	14.1%	-
Internally generated funds	3 623	3 623	1 236	34.1%	62	1.7%	917	25.3%	2 215	61.1%	392	16.7%	133.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	58	50.4%	(100.0%)
Capital Expenditure Standard Classification	34 168	34 168	3 315	9.7%	9 086	26.6%	11 144	32.6%	23 545	68.9%	5 375	35.9%	107.4%
Governance and Administration	1 200	1 200	159	13.3%	58	4.9%	30	2.5%	248	20.7%	450	50.8%	(93.3%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	15	47.8%	(100.0%)
Corporate Services	1 200	1 200	159	13.3%	58	4.9%	30	2.5%	248	20.7%	435	52.0%	(93.0%)
Community and Public Safety	13 592	13 592	194	1.4%	422	3.1%	380	2.8%	997	7.3%	442	32.3%	(14.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	93	65.0%	(100.0%)
Sport And Recreation	13 592	13 592	194	1.4%	414	3.0%	380	2.8%	988	7.3%	346	23.4%	9.9%
Public Safety	-	-	-	-	9	-	-	-	9	-	3	11.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 064	6 064	1 197	19.7%	165	2.7%	2 353	38.8%	3 715	61.3%	2	24.0%	100 925.6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	2.5%	-
Road Transport	6 064	6 064	1 197	19.7%	165	2.7%	2 353	38.8%	3 715	61.3%	2	25.9%	100 925.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 312	13 312	1 764	13.3%	8 440	63.4%	8 381	63.0%	18 585	139.6%	4 480	38.9%	87.1%
Electricity	6 554	6 554	1 294	19.8%	51	.8%	740	11.3%	2 085	31.8%	415	5.8%	78.5%
Water	100	100	-	-	162	162.0%	226	226.7%	388	388.7%	1 377	32.5%	(83.6%)
Waste Water Management	6 658	6 658	470	7.1%	8 228	123.6%	7 078	106.3%	15 775	236.9%	2 689	79.1%	163.2%
Waste Management	-	-	-	-	-	-	336	-	336	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	256 621	256 621	71 586	27.9%	77 102	30.0%	64 652	25.2%	213 340	83.1%	70 678	84.7%	(8.5%)
Property rates, penalties and collection charges	26 594	26 594	8 440	31.7%	7 236	27.2%	4 975	18.7%	20 651	77.7%	4 161	71.1%	19.6%
Service charges	104 151	104 151	27 044	26.0%	24 511	23.5%	25 372	24.4%	76 927	73.9%	24 326	76.1%	4.3%
Other revenue	28 214	28 214	4 559	16.2%	7 236	25.6%	5 602	19.9%	17 397	61.7%	6 715	67.1%	(16.6%)
Government - operating	63 897	63 897	25 136	39.3%	12 997	20.3%	14 861	23.3%	52 994	82.9%	28 641	107.8%	(48.1%)
Government - capital	30 545	30 545	5 548	18.2%	24 135	79.0%	12 946	42.4%	42 628	139.6%	5 758	69.0%	124.8%
Interest	3 220	3 220	860	26.7%	987	30.6%	897	27.8%	2 743	85.2%	1 078	61.1%	(16.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(225 002)	(225 002)	(49 257)	21.9%	(63 069)	28.0%	(51 742)	23.0%	(164 068)	72.9%	(56 471)	69.1%	(8.4%)
Suppliers and employees	(223 219)	(223 219)	(48 988)	21.9%	(62 494)	28.0%	(51 479)	23.1%	(162 961)	73.0%	(56 338)	69.2%	(8.6%)
Finance charges	(1 633)	(1 633)	(189)	11.6%	(555)	34.0%	(203)	12.4%	(948)	58.0%	(128)	52.6%	58.9%
Transfers and grants	(150)	(150)	(79)	52.9%	(20)	13.3%	(60)	39.9%	(159)	106.1%	(5)	58.1%	1 095.8%
Net Cash from/(used) Operating Activities	31 620	31 620	22 330	70.6%	14 033	44.4%	12 911	40.8%	49 273	155.8%	14 207	212.4%	(9.1%)
Cash Flow from Investing Activities													
Receipts	(110)	(110)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(110)	(110)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 168)	(34 168)	(3 315)	9.7%	(9 086)	26.6%	(11 144)	32.6%	(23 545)	68.9%	(5 375)	35.9%	107.4%
Capital assets	(34 168)	(34 168)	(3 315)	9.7%	(9 086)	26.6%	(11 144)	32.6%	(23 545)	68.9%	(5 375)	35.9%	107.4%
Net Cash from/(used) Investing Activities	(34 278)	(34 278)	(3 315)	9.7%	(9 086)	26.5%	(11 144)	32.5%	(23 545)	68.7%	(5 375)	35.8%	107.4%
Cash Flow from Financing Activities													
Receipts	55	55	5	8.7%	29	52.4%	47	84.9%	80	146.0%	40	38.6%	15.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	55	55	5	8.7%	29	52.4%	47	84.9%	80	146.0%	40	38.6%	15.3%
Payments	919	919	(335)	(36.4%)	(598)	(65.0%)	(214)	(23.2%)	(1 146)	(124.7%)	(140)	95.3%	52.5%
Repayment of borrowing	919	919	(335)	(36.4%)	(598)	(65.0%)	(214)	(23.2%)	(1 146)	(124.7%)	(140)	95.3%	52.5%
Net Cash from/(used) Financing Activities	974	974	(330)	(33.9%)	(569)	(58.4%)	(167)	(17.1%)	(1 066)	(109.4%)	(100)	105.2%	67.6%
Net Increase/(Decrease) in cash held	(1 685)	(1 685)	18 685	(1 108.9%)	4 378	(259.8%)	1 599	(94.9%)	24 662	(1 463.7%)	8 733	(680.0%)	(81.7%)
Cash/cash equivalents at the year begin:	6 006	6 501	12 944	215.5%	31 629	526.6%	36 007	553.9%	12 944	199.1%	54 246	100.0%	(33.6%)
Cash/cash equivalents at the year end:	4 321	4 816	31 629	732.0%	36 007	833.3%	37 607	780.9%	37 607	780.9%	62 979	1 089.0%	(40.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	3 866	44.2%	467	5.3%	426	4.9%	3 996	45.6%	8 755	9.6%	-	-	700
Trade and Other Receivables from Exchange Transactions - Electricity	16 817	90.4%	340	1.8%	122	.7%	1 322	7.1%	18 603	20.4%	-	-	269
Receivables from Non-exchange Transactions - Property Rates	1 459	21.2%	441	6.4%	299	4.4%	4 669	68.0%	6 869	7.5%	-	-	1 077
Receivables from Exchange Transactions - Waste Water Management	1 132	9.0%	548	4.4%	442	3.5%	10 401	83.1%	12 522	13.7%	-	-	1 938
Receivables from Exchange Transactions - Waste Management	633	7.7%	368	4.5%	305	3.7%	6 900	84.1%	8 207	9.0%	-	-	1 400
Receivables from Exchange Transactions - Property Rental Debtors	5	9.2%	3	5.2%	2	2.9%	48	82.7%	58	.1%	-	-	9
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	841	2.3%	2 203	6.1%	134	.4%	32 963	91.2%	36 141	39.6%	-	-	-
Total By Income Source	24 753	27.2%	4 371	4.8%	1 730	1.9%	60 299	66.2%	91 154	100.0%	-	-	5 393
Debtors Age Analysis By Customer Group													
Organs of State	13 248	91.0%	217	1.5%	67	.5%	1 020	7.0%	14 552	16.0%	-	-	-
Commercial	3 094	45.7%	497	7.3%	71	1.1%	3 104	45.9%	6 767	7.4%	-	-	-
Households	6 468	10.7%	2 865	4.7%	1 427	2.4%	49 646	82.2%	60 405	66.3%	-	-	5 393
Other	1 943	20.6%	792	8.4%	165	1.8%	6 530	69.2%	9 430	10.3%	-	-	-
Total By Customer Group	24 753	27.2%	4 371	4.8%	1 730	1.9%	60 299	66.2%	91 154	100.0%	-	-	5 393

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 417	100.0%	-	-	-	-	-	-	3 417	58.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	778	100.0%	-	-	-	-	-	-	778	13.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 113	66.6%	552	33.0%	7	.4%	-	-	1 672	28.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 308	90.5%	552	9.4%	7	.1%	-	-	5 868	100.0%

Contact Details

Municipal Manager	Mr R E van Staden (acting)	023 414 8100
Financial Manager	Mr C J Kymdell (acting)	023 414 8100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2017

Part1: Operating Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Operating Revenue and Expenditure													
Operating Revenue	77 060	77 582	11 990	15.6%	40 132	52.1%	17 702	22.8%	69 824	90.0%	17 127	68.6%	3.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	50	72	12	23.7%	42	83.1%	18	24.7%	71	98.9%	16	106.7%	8.7%
Interest earned - external investments	500	550	70	14.0%	271	54.2%	170	30.9%	511	92.9%	171	84.3%	(.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 711	3 711	266	7.2%	1 926	51.9%	814	21.9%	3 005	81.0%	750	59.6%	8.5%
Transfers recognised - operational	33 021	34 225	8 090	24.5%	18 701	56.6%	5 850	17.1%	32 641	95.4%	4 153	66.2%	40.9%
Other own revenue	39 779	39 025	3 552	8.9%	19 193	48.2%	10 850	27.8%	33 595	86.1%	12 036	71.1%	(9.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	76 830	77 305	11 739	15.3%	38 313	49.9%	16 251	21.0%	66 303	85.8%	25 451	70.7%	(36.1%)
Employee related costs	16 760	17 527	1 693	10.1%	7 232	43.1%	4 324	24.7%	13 248	75.6%	2 418	51.9%	78.8%
Remuneration of councillors	3 668	3 498	526	14.3%	1 852	50.5%	809	23.1%	3 187	91.1%	878	71.9%	(7.9%)
Debt impairment	-	-	14	-	40	-	1	-	55	-	23	-	(93.6%)
Depreciation and asset impairment	255	255	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	56 147	56 025	9 507	16.9%	29 190	52.0%	11 116	19.8%	49 813	88.9%	22 132	74.6%	(49.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	231	277	251		1 819		1 451		3 520		(8 324)		
Transfers recognised - capital	-	1 300	-	-	-	-	1 300	100.0%	1 300	100.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	231	1 577	251		1 819		2 751		4 820		(8 324)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	231	1 577	251		1 819		2 751		4 820		(8 324)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	231	1 577	251		1 819		2 751		4 820		(8 324)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	231	1 577	251		1 819		2 751		4 820		(8 324)		

Part 2: Capital Revenue and Expenditure

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Capital Revenue and Expenditure													
Source of Finance	230	1 562	-	-	-	-	31	2.0%	31	2.0%	-	48.3%	(100.0%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	1 300	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	1 300	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	230	262	-	-	-	-	-	-	-	-	-	48.3%	-
Public contributions and donations	-	-	-	-	-	-	31	-	31	-	-	-	(100.0%)
Capital Expenditure Standard Classification	230	1 562	-	-	-	-	31	2.0%	31	2.0%	-	48.3%	(100.0%)
Governance and Administration	230	1 562	-	-	-	-	31	2.0%	31	2.0%	-	48.3%	(100.0%)
Executive & Council	-	1 562	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	230	-	-	-	-	-	31	-	31	-	-	48.3%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget Main appropriation	2016/17 Budget Adjusted Budget	2016/17 First Quarter Actual Expenditure	2016/17 First Quarter 1st Q as % of Main appropriation	2016/17 Second Quarter Actual Expenditure	2016/17 Second Quarter 2nd Q as % of Main appropriation	2016/17 Third Quarter Actual Expenditure	2016/17 Third Quarter 3rd Q as % of adjusted budget	2016/17 Year to Date Actual Expenditure	2016/17 Year to Date Total Expenditure as % of adjusted budget	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter Total Expenditure as % of adjusted budget	Q3 of 2015/16 to Q3 of 2016/17
Cash Flow from Operating Activities													
Receipts	77 472	79 294	15 114	19.5%	19 672	25.4%	19 002	24.0%	53 788	67.8%	26 012	102.0%	(26.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	43 952	43 220	6 924	15.8%	8 985	20.4%	11 789	27.3%	27 697	64.1%	18 599	124.8%	(36.6%)
Government - operating	33 021	34 225	8 090	24.5%	10 587	32.1%	5 743	16.8%	24 420	71.4%	7 242	73.9%	(20.7%)
Government - capital	-	1 300	-	-	-	-	1 300	100.0%	1 300	100.0%	-	-	(100.0%)
Interest	500	550	101	20.1%	100	20.0%	170	30.9%	370	67.3%	171	84.3%	(.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 655)	(81 130)	(12 949)	16.1%	(21 704)	26.9%	(16 779)	20.7%	(51 433)	63.4%	(31 544)	114.0%	(46.8%)
Suppliers and employees	(80 655)	(81 130)	(12 949)	16.1%	(18 930)	23.5%	(16 779)	20.7%	(48 658)	60.0%	(31 544)	114.2%	(46.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	(2 774)	-	-	-	(2 774)	-	-	-	-
Net Cash from/(used) Operating Activities	(3 182)	(1 836)	2 165	(68.0%)	(2 032)	63.9%	2 223	(121.1%)	2 355	(128.3%)	(5 532)	(90.2%)	(140.2%)
Cash Flow from Investing Activities													
Receipts	(694)	(694)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(694)	(694)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230)	(1 562)	-	-	1	(.3%)	30	(1.9%)	31	(2.0%)	-	48.2%	(100.0%)
Capital assets	(230)	(1 562)	-	-	1	(.3%)	30	(1.9%)	31	(2.0%)	-	48.2%	(100.0%)
Net Cash from/(used) Investing Activities	(924)	(2 256)	-	-	1	(.1%)	30	(1.3%)	31	(1.4%)	-	10.1%	(100.0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66)	(66)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(66)	(66)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(66)	(66)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 172)	(4 157)	2 165	(51.9%)	(2 032)	48.7%	2 253	(54.2%)	2 386	(57.4%)	(5 532)	(102.2%)	(140.7%)
Cash/cash equivalents at the year begin:	12 540	12 540	6 913	55.1%	9 077	72.4%	7 046	56.2%	6 913	55.1%	11 317	147.5%	(37.7%)
Cash/cash equivalents at the year end:	8 368	8 383	9 077	108.5%	7 046	84.2%	9 298	110.9%	9 298	110.9%	5 785	51.5%	60.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment - Council Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-
Total By Income Source	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-
Total By Customer Group	944	66.0%	14	1.0%	60	4.2%	411	28.8%	1 430	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29	100.0%	-	-	-	-	-	-	29	100.0%
Total	29	100.0%	-	-	-	-	-	-	29	100.0%

Contact Details

Municipal Manager	Mr S Jooste (Stefanus)	023 449 1066
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.